

SHERMAN COUNTY, KANSAS

FINANCIAL STATEMENT
For the Year Ended December 31, 2012

VONFELDT, BAUER & VONFELDT, CHTD.
Certified Public Accountants
Larned, Kansas 67550

SHERMAN COUNTY, KANSAS

Financial Statement
Regulatory Basis
For the Year Ended December 31, 2012

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INDEPENDENT AUDITORS' REPORT

To the County Commissioners
Sherman County, Kansas
Goodland, Kansas 67735

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Sherman County, Kansas, a municipality, as of and for the year ended December 31, 2012 and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the Kansas Municipal Audit and Accounting Guide. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by Sherman County, Kansas to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Sherman County, Kansas as of December 31, 2012, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Sherman County, Kansas as of December 31, 2012, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget and summary of receipts and disbursements-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. The graphical analysis (Schedule 4 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the financial statement nor required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

VONFELDT, BAUER & VONFELDT, CHTD.
Certified Public Accountants

July 12, 2013

SHERMAN COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2012

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
Governmental Type Funds:		
General Fund	\$ 476,040.67	\$ 0.00
Special Purpose Funds:		
Appraiser Fund	15,599.26	0.00
City/County Recreation Fund	27.31	0.00
County Health Fund	54,948.15	0.00
Direct Election Fund	47,437.03	0.00
Employee Benefits Fund	283,586.05	0.00
Free Fair Fund	0.00	0.00
Historical Society Fund	0.00	0.00
County Home Maintenance Fund	41,414.80	0.00
County Hospital Maintenance Fund	0.00	0.00
Noxious Weed Fund	75,697.07	0.00
Noxious Weed Capital Outlay Fund	3,437.47	0.00
Program for the Elderly Fund	565.64	0.00
Road and Bridge Fund	436,914.25	0.00
Soldiers Memorial Park Fund	17,793.78	0.00
Special Alcohol Program Fund	1,816.85	0.00
Special Parks and Recreation Fund	261.07	0.00
Special Machinery Fund	101,536.86	0.00
Capital Improvement Fund	231,314.20	0.00
Equipment Reserve Fund	11,610.60	0.00
Tort Liability Fund	1,340.31	0.00
Tourism and Convention Fund	0.00	0.00
Sheriff Reward Fund	143.63	0.00
County Health Capital Outlay Fund	50,467.65	0.00
Health Care Services Fund	344,178.03	0.00
Conservation District Fund	0.00	0.00
Cemetery Fund	0.00	0.00
Library Fund	0.00	0.00
2012 911 Fund	0.00	0.00
911 Telephone Service Fund	38,484.86	0.00
Auto Motor Special Fund	0.00	0.00
Prosecuting Attorney Training Fund	791.35	0.00
Prosecuting Attorney Diversion Fund	4,127.12	0.00
Register of Deeds Technology Fund	25,926.33	0.00
Economic Development Fund	0.00	0.00
Micro Loans Fund	31,549.15	0.00
CDBG Grant Fund	0.00	0.00

The notes to the financial statement are an integral part of this statement.

<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 2,192,906.27	\$ 2,248,263.24	\$ 420,683.70	\$ 46,000.95	\$ 466,684.65
141,179.06	153,383.09	3,395.23	25.00	3,420.23
34,392.98	34,420.29	0.00	0.00	0.00
272,361.65	311,249.60	16,060.20	2,192.60	18,252.80
52,501.01	68,828.49	31,109.55	64.81	31,174.36
1,163,659.66	1,111,318.94	335,926.77	57,014.00	392,940.77
29,964.92	29,964.92	0.00	0.00	0.00
9,043.90	9,000.00	43.90	0.00	43.90
20,364.52	26,413.67	35,365.65	0.00	35,365.65
421,738.30	421,738.30	0.00	0.00	0.00
65,823.42	41,554.59	99,965.90	860.07	100,825.97
0.00	0.00	3,437.47	0.00	3,437.47
24,167.87	24,224.89	508.62	0.00	508.62
1,650,572.66	1,334,616.98	752,869.93	33,349.85	786,219.78
7,618.49	4,914.70	20,497.57	16.00	20,513.57
12,129.94	10,723.81	3,222.98	0.00	3,222.98
2,812.11	3,073.18	0.00	0.00	0.00
0.00	0.00	101,536.86	0.00	101,536.86
408,630.00	639,373.00	571.20	639,373.00	639,944.20
0.00	0.00	11,610.60	0.00	11,610.60
15,573.42	33,361.00	(16,447.27)	0.00	(16,447.27)
124,185.56	124,185.56	0.00	0.00	0.00
0.00	0.00	143.63	0.00	143.63
0.00	0.00	50,467.65	0.00	50,467.65
341,476.61	354,604.31	331,050.33	22,356.94	353,407.27
22,718.20	22,718.20	0.00	0.00	0.00
42,956.40	42,850.00	106.40	0.00	106.40
25,100.83	25,000.00	100.83	0.00	100.83
41,153.02	0.00	41,153.02	0.00	41,153.02
4,262.93	30,822.28	11,925.51	18,989.70	30,915.21
61,916.87	61,916.87	0.00	0.00	0.00
3,807.50	3,992.59	606.26	431.25	1,037.51
6,910.27	4,687.46	6,349.93	83.57	6,433.50
13,739.05	21,677.98	17,987.40	0.00	17,987.40
0.00	0.00	0.00	0.00	0.00
2,479.09	131.68	33,896.56	0.00	33,896.56
0.00	0.00	0.00	0.00	0.00

SHERMAN COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2012

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
Governmental Type Funds:		
Special Purpose Funds:		
911 Wireless Fund	78,355.73	0.00
Kansas Emergency Management Grant Fund	0.00	0.00
Smokey Gardens Fund	0.00	0.00
Bond and Interest Funds:		
Bond and Interest Fund	55,859.10	0.00
Sales Tax for Road Project Fund	2,158,129.84	0.00
Capital Project Funds:		
GO Road Project Fund	361,551.04	0.00
Road Sealing Bond Project Fund	42,720.72	0.00
Business Funds:		
Solid Waste Fund	803,262.70	0.00
Landfill Excavation Fund	275,434.00	0.00
Post Closure - Landfill Fund	225,000.00	0.00
Jail Commissary Fund	10,294.81	0.00
Trust Funds:		
Sheriff Drug Seizure Fund	15,761.42	0.00
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 6,323,378.85</u>	<u>0.00</u>
Composition of Cash:		

The notes to the financial statement are an integral part of this statement.

<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
149,028.79	139,601.43	87,783.09	0.00	87,783.09
0.00	0.00	0.00	0.00	0.00
2,613.00	1,537.10	1,075.90	0.00	1,075.90
138,409.40	142,275.00	51,993.50	0.00	51,993.50
1,310,276.44	2,340,742.77	1,127,663.51	0.00	1,127,663.51
5,110.24	150.00	366,511.28	0.00	366,511.28
132.90	0.00	42,853.62	0.00	42,853.62
885,341.21	988,092.42	700,511.49	9,213.75	709,725.24
0.00	0.00	275,434.00	0.00	275,434.00
0.00	0.00	225,000.00	0.00	225,000.00
8,993.46	17,724.09	1,564.18	0.00	1,564.18
<u>1,625.70</u>	<u>1,041.38</u>	<u>16,345.74</u>	<u>0.00</u>	<u>16,345.74</u>
<u>\$ 9,717,677.65</u>	<u>\$ 10,830,173.81</u>	<u>\$ 5,210,882.69</u>	<u>\$ 829,971.49</u>	<u>\$ 6,040,854.18</u>

Cash on Hand:	
County Treasurer	\$ 55,458.87
On Hand with Fiscal Agent	467,428.75
Checking Accounts	19,179.69
NOW Accounts	1,616,350.47
Savings Accounts	3,738,569.51
Municipal Investment Pool	3,000,036.19
Certificates of Deposit	<u>3,973,366.45</u>
Total Cash	12,870,389.93
Agency Funds per Schedule 3	<u>(6,829,535.75)</u>
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 6,040,854.18</u>

SHERMAN COUNTY, KANSAS
NOTES TO THE FINANCIAL STATEMENT
December 31, 2012

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

Sherman County, Kansas (County) is a municipal corporation governed by an elected three-member commission. This financial statement presents Sherman County, Kansas, a municipality, and does not include any of its related municipal entities.

B. REGULATORY BASIS FUND TYPES

General fund - the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose fund - used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest fund - used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Project fund - used to account for the debt proceeds and other financial resources to be used for the acquisition or construction of major capital facilities or equipment.

Business fund - funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund, etc.)

Trust fund - funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency fund - funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

C. BASIS OF ACCOUNTING

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

D. CASH AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available. Cash and investments consist of interest bearing checking accounts, savings accounts, and certificates of deposit. Earnings from these investments are allocated to designated funds. Cash and investments are stated at cost.

E. REIMBURSED EXPENSES

The County records reimbursable expenditures (or expenses) in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures (or expenses) are properly offset by the reimbursements.

F. USE OF ESTIMATES

The preparation of the financial statement on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the amounts reported in the financial statement and accompanying notes. Actual results may differ from those estimates.

Note 2 - BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The County Health, Program for the Elderly and Special Alcohol Funds were amended during the year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

Adjustment for Qualifying Budget Credits: Municipalities may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, reimbursements, gifts and donations and receipts authorized by law to be spent as if they were reimbursed expenses.

Note 2 - BUDGETARY INFORMATION (Cont'd.)

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds:

Special Machinery Fund	Register of Deeds Technology Fund
Capital Improvement Fund	Micro Loans Fund
Equipment Reserve Fund	CDBG Grant Fund
Sheriff Reward Fund	Kansas Emergency Management Grant Fund
Prosecuting Attorney Training Fund	Smokey Gardens Fund

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Note 3 - COMPLIANCE WITH KANSAS STATUTES

1. The Tort Liability Fund had a negative unencumbered cash balance as of December 31, 2012 in violation of K.S.A. 10-1113.
2. Expenditures in the Tort Liability, 911 Wireless and Sales Tax for Road Project Funds exceeded the authorized budget in violation of K.S.A. 79-2935.
3. Funds on deposit at Peoples State Bank were under secured during the year in violation of K.S.A. 9-1402.
4. Remittance of funds to the State Fiscal Agent for bond payments were not made at least twenty days prior to the maturity date in violation of KS.A. 10-130.

Management is aware of no other statutory violations for the period covered by the audit.

Note 4 - DEPOSITS

As of December 31, 2012 the County had the following investments and maturities.

Investment Type	Fair Value	Investment Maturities (in Years)		Rating
		Less than 1	1-2	
Ks Municipal Investment Pool	\$ 3,000,036.19	\$ 3,000,036.19	\$ -	S&P AA+/S1+

K.S.A. 9-1401 established the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the bank to pledge securities for deposits in excess of FDIC Coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investments of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices. The rating of the County's investments is noted above.

Note 4 - DEPOSITS (Cont'd.)

Concentration of credit risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The County's allocation of investments as of December 31, 2012 is as follows:

<u>Investments</u>	<u>Percentage of Investments</u>
Ks Municipal Investment Pool	100%

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance, bank guarantee bonds, or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All deposits were legally secured at December 31, 2012.

At December 31, 2012 the County's carrying amount of deposits was \$9,347,466.12 and the bank balance was \$9,587,305.19. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, \$2,825,133.99 was covered by federal depository insurance, and \$6,762,171.20 was collateralized with securities held by the pledging financial institution's agents in the County's name.

Custodial credit risk - investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. State statutes require investments to be adequately secured.

At December 31, 2012 the County had invested \$3,000,036.19 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

Note 5 - CAPITAL PROJECTS

Pursuant to the Laws of the State of Kansas and the County's Resolution 06-10, the General Obligation Sales Tax Bond - Series 2006 was issued by the County. The Bonds, in the amount of \$12,000,000.00, constitute general obligations of the County, payable both as to principal and interest from a pledge of revenues received by the County from a special local retailers' sales tax, and if not so paid, from ad valorem taxes which may be levied without limitation as to rate or amount upon all the taxable tangible property, real and personal, within the territorial limits of the County. The bonds are being issued for the purpose of providing permanent financing for the construction of certain street and roadways within Sherman County and the City of Goodland, Kansas.

Pursuant to the Laws of the State of Kansas and the County's Resolution 10-10, the General Obligation Bond - Series 2010 was issued by the County. The Bonds, in the amount of \$650,000.00, constitute general obligations of the County, payable both as to principal and interest from a pledge of revenues received by the County from ad valorem taxes which may be levied without limitation as to rate or amount upon all the taxable tangible property, real and personal, within the territorial limits of the County. The bonds are being issued for the purpose of providing permanent financing for improvements to the primary arterial highway within Sherman County, Kansas.

Note 5 - CAPITAL PROJECTS (Cont'd.)

Capital project authorizations with approved change orders compared with cash disbursements and accounts payable from inception are as follows.

	Project Authorization	Interest Credited to Fund	Total Project Authorization	Cash Disbursements and Accounts Payable to Date
Road Construction Project	\$ 12,000,000.00	\$ 735,419.05	\$ 12,735,419.05	\$ 12,258,640.93
Primary Arterial Highway Improv.	650,000.00	1,069.96	651,069.96	611,872.08

Note 6 - LONG TERM DEBT

The County entered into a lease purchase agreement for a Caterpillar 140M Motor Grader with Western State Bank, Goodland, Kansas, on December 23, 2008. The lease requires four annual payments of \$30,571.97 each, which began in February 2009. The lease is non-cancelable except in the event no funds or insufficient funds are appropriated and budgeted and funds are not otherwise available by any means whatsoever after the County has exercised its best efforts and any administrative reviews and appeals available to secure adequate funds.

The County entered into a lease purchase agreement for a 2009 Portable Screen Plant with Western State Bank, Goodland, Kansas, on August 25, 2009. The lease requires four annual payments of \$26,828.73 each, which began in January 2010. The lease is non-cancelable except in the event no funds or insufficient funds are appropriated and budgeted and funds are not otherwise available by any means whatsoever after the County has exercised its best efforts and any administrative reviews and appeals available to secure adequate funds.

The County entered into a lease purchase agreement for a 2010 Caterpillar Road Grader with Western State Bank, Goodland, Kansas, on September 28, 2010. The lease requires four annual payments of \$26,771.75 each, which began in February 2011. The lease is non-cancelable except in the event no funds or insufficient funds are appropriated and budgeted and funds are not otherwise available by any means whatsoever after the County has exercised its best efforts and any administrative reviews and appeals available to secure adequate funds.

The County entered into a lease purchase agreement for an HVAC system with Western State Bank, Goodland, Kansas, on October 18, 2011. The lease requires five annual payments of \$43,144.50 each, which began in February 2012. The lease is non-cancelable except in the event no funds or insufficient funds are appropriated and budgeted and funds are not otherwise available by any means whatsoever after the County has exercised its best efforts and any administrative reviews and appeals available to secure adequate funds.

Note 6 - LONG TERM DEBT (Cont'd.)

Changes in long-term liabilities for the County for the year ended December 31, 2012, were as follows:

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>
General obligation bonds:				
Series 2006	3.90 - 4.50%	9/15/2006	\$ 12,000,000.00	1/1/2025
Series 2010	3.00 - 3.50%	6/28/2010	650,000.00	9/1/2015
Series 2012 - Refunding Bonds	2.00 - 2.125%	3/1/2012	7,900,000.00	7/1/2023
Capital leases payable:				
Cat 140M Motor Grader	3.75%	12/23/2008	160,800.00	2/9/2012
2009 Portable Screen Plant	3.575%	8/25/2009	151,561.00	8/25/2013
2010 Caterpillar Road Grader	3.76%	9/28/2010	100,010.32	9/28/2014
HVAC System	3.35%	10/18/2011	215,722.50	2/1/2016

Total Contractual Indebtedness

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	<u>12/31/2013</u>	<u>12/31/2014</u>	<u>12/31/2015</u>	<u>12/31/2016</u>
PRINCIPAL:				
General obligation bonds	\$ 850,000.00	\$ 880,000.00	\$ 910,000.00	\$ 785,000.00
Capital leases payable	<u>88,454.16</u>	<u>64,808.05</u>	<u>40,348.65</u>	<u>41,740.80</u>
TOTAL PRINCIPAL	<u>938,454.16</u>	<u>944,808.05</u>	<u>950,348.65</u>	<u>826,740.80</u>
INTEREST:				
General obligation bonds	211,792.50	181,556.25	152,267.50	131,917.50
Capital leases payable	<u>8,301.13</u>	<u>5,108.20</u>	<u>2,795.85</u>	<u>1,421.32</u>
TOTAL INTEREST	<u>220,093.63</u>	<u>186,664.45</u>	<u>155,063.35</u>	<u>133,338.82</u>
TOTAL PRINCIPAL & INTEREST	<u>\$ 1,158,547.79</u>	<u>\$ 1,131,472.50</u>	<u>\$ 1,105,412.00</u>	<u>\$ 960,079.62</u>

Balance Beginning of Year	Additions	Reductions / Payments	Balance End of Year	Interest Paid
\$ 10,185,000.00	\$ 0.00	\$ 9,040,000.00	\$ 1,145,000.00	\$ 240,161.25
530,000.00	0.00	125,000.00	405,000.00	17,275.00
0.00	7,900,000.00	70,000.00	7,830,000.00	53,005.84
29,449.94	0.00	29,449.94	0.00	1,122.03
50,868.02	0.00	24,969.79	25,898.23	1,858.94
74,554.71	0.00	23,929.56	50,625.15	2,842.19
200,000.00	0.00	41,171.72	158,828.28	1,972.78
<u>\$ 11,069,872.67</u>	<u>\$ 7,900,000.00</u>	<u>\$ 9,354,521.01</u>	<u>\$ 9,615,351.66</u>	<u>\$ 318,238.03</u>

12/31/2017	12/31/2018 - 12/31/2022	12/31/2023 - 12/31/2027	Total
\$ 800,000.00	\$ 4,250,000.00	\$ 905,000.00	\$ 9,380,000.00
0.00	0.00	0.00	235,351.66
<u>800,000.00</u>	<u>4,250,000.00</u>	<u>905,000.00</u>	<u>9,615,351.66</u>
116,117.50	332,737.50	14,340.00	1,140,728.75
0.00	0.00	0.00	17,626.50
<u>116,117.50</u>	<u>332,737.50</u>	<u>14,340.00</u>	<u>1,158,355.25</u>
<u>\$ 916,117.50</u>	<u>\$ 4,582,737.50</u>	<u>\$ 919,340.00</u>	<u>\$ 10,773,706.91</u>

Note 7 - DEFEASED DEBT

On March 1, 2012 the County issued general obligation bonds of \$7,900,000.00 (par value), Refunding Bonds-Series 2012, with an interest rate ranging from 2.00% to 2.125% to advance refund term general obligation bonds with an interest rate of 3.90% to 4.50% and a par value of \$12,000,000.00. The term bonds final maturity is January 1, 2025, and are callable on July 1, 2014. The refunding bonds were issued at 101.916% and, after paying issuance costs of \$155,763.15, the net proceeds were \$7,895,627.60. A total of \$9,351,627.60 (net proceeds of \$7,895,627.60 from the issuance of the general obligation bonds and additional funds on hand \$1,456,000.00) was deposited in an irrevocable trust with an escrow agent and will be used to pay the term bonds that are callable on July 1, 2014. The advance refunding met the requirements of an in-substance debt defeasance and the term bonds were removed from the County's financial statement.

As a result of the advance refunding, the County reduced its total debt service requirements by \$1,052,911.67, which resulted in an economic gain (difference between the present value of the debt service payments on the old and new debt) of \$666,833.49.

Note 8 - INTERFUND TRANSFERS

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
General	Capital Improvement	K.S.A. 19-120	\$ 230,000.00
Auto Motor Special	General	K.S.A. 8-145	22,448.79
Solid Waste	Capital Improvement	K.S.A. 19-120	178,630.00

Note 9 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Other Post Employment Benefits. As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Compensated Absences. All employees of the County, except temporary and part-time employees, may accumulate sick leave at a rate of one day per month, accumulative to thirty-six days. Sick leave cannot be used for vacation leave and expires at termination of employment.

All regular employees with at least six months of service are entitled to paid vacation time. Such begins to accrue the first full pay period following the initial hire date. However, no vacation shall be taken until satisfactory completion of an introductory period of one hundred eighty days. Maximum vacation credits can not exceed one and a quarter times the amount accrued during any continuous twelve month period. Unused vacation credits exceeding the maximum amount will be forfeited. Employees are paid for all accumulated vacation leave at their current wage scale upon termination of employment. The potential liability for unused vacation leave as of December 31, 2012 and 2011 is \$51,128.56 and \$46,863.72, respectively, which is a net change of \$4,264.84.

Note 10 - DEFINED BENEFIT PENSION PLAN

Plan description. The County contributes to the Kansas Public Employees Retirement System (KPERS) a cost-sharing, multiple-employer defined benefit pension plan as provided by Kansas law. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report (only one is issued) that includes financial statements and required supplementary information. Those reports may be obtained by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. The employer collects and remits member-employee contributions according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS are funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

Note 11 - RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; thefts of, damages to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain property, liability and workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas County Association Multiline Pool (KCAMP) and Kansas Workers Risk Cooperative for Counties (KWORC). These are public entity risk pools currently operating as common risk management and insurance programs for participating members.

The County pays an annual premium to KCAMP and KWORC for its coverage against risks of loss, including equipment, property and building coverage and workers compensation insurance. The agreement to participate provides that KCAMP and KWORC will be self-sustaining through member premiums and will reinsure through commercial companies for excess claims for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP and KWORC's management.

The County continues to carry commercial insurance for other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 12 - CLOSURE AND POST CLOSURE CARE COSTS

State and federal laws and regulations require that Sherman County place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. In addition to operating expenses related to current activities of the landfill, an additional liability is being incurred based on the future closure and post closure care costs that will be incurred near or after the landfill no longer accepts waste. The liability for these landfill closure and post closure care costs is based on the amount of the landfill used during the year. The landfill was opened in the fall of 2001. The estimated liability for landfill closure and post closure care costs is \$20,166.36 as of December 31, 2012, which is based on 2.9333% usage (filled) of the landfill. It is estimated that an additional \$667,331.15 will be incurred as closure and post closure expenses between the date of the financial statement and the date the landfill is expected to be filled to capacity (2322). The estimated total current cost of the landfill closure and post closure care (\$687,497.51) is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of December 31, 2012. However, the actual cost of closure and post closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations. Closure and post closure care financial assurance requirements are being met by the County using the local government financial test.

Note 13 - LEASE COMMITMENTS

Operating Leases:

The County has entered into a operating lease for a postage machine which contain cancellation provisions are subject to annual appropriations. For the year ending December 31, 2012 rent expenditures were \$6,600.00 (paid from the General Fund).

Note 14 - SUBSEQUENT EVENTS

The County has evaluated events subsequent to year end through July 12, 2013, and does not believe any events have occurred which effect the financial statement as presented.

**REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION**

SHERMAN COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

Funds	Certified Budget	Adjustment for Qualifying Budget Credits
Governmental Type Funds:		
General Fund	\$ 2,446,071.00	\$ 0.00
Special Purpose Funds:		
Appraiser Fund	159,467.00	0.00
City/County Recreation Fund	35,983.00	0.00
County Health Fund	337,293.00	0.00
Direct Election Fund	86,864.00	0.00
Employee Benefits Fund	1,483,884.00	0.00
Free Fair Fund	30,750.00	0.00
Historical Society Fund	9,200.00	0.00
County Home Maintenance Fund	41,486.00	0.00
County Hospital Maintenance Fund	444,260.00	0.00
Noxious Weed Fund	131,215.00	0.00
Noxious Weed Capital Outlay Fund	0.00	0.00
Program for the Elderly Fund	24,643.00	0.00
Road and Bridge Fund	1,723,780.00	0.00
Soldiers Memorial Park Fund	16,061.00	0.00
Special Alcohol Program Fund	10,725.00	0.00
Special Parks and Recreation Fund	3,704.00	0.00
Tort Liability Fund	17,348.00	0.00
Tourism and Convention Fund	140,000.00	0.00
County Health Capital Outlay Fund	0.00	0.00
Health Care Services Fund	573,010.00	0.00
Conservation District Fund	23,575.00	0.00
Cemetery Fund	43,983.00	0.00
Library Fund	25,620.00	0.00
2012 911 Fund	0.00	0.00
911 Telephone Service Fund	49,246.00	0.00
Auto Motor Special Fund	63,500.00	0.00
Prosecuting Attorney Diversion Fund	8,943.00	0.00
Economic Development Fund	0.00	0.00
911 Wireless Fund	112,048.00	0.00
Bond and Interest Funds:		
Bond and Interest Fund	203,875.00	0.00
Sales Tax for Road Project Fund	937,195.00	0.00
Business Funds:		
Solid Waste Fund	1,414,671.00	0.00
Jail Commissary Fund	32,197.00	0.00

<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
\$ 2,446,071.00	\$ 2,248,263.24	\$ (197,807.76)
159,467.00	153,383.09	(6,083.91)
35,983.00	34,420.29	(1,562.71)
337,293.00	311,249.60	(26,043.40)
86,864.00	68,828.49	(18,035.51)
1,483,884.00	1,111,318.94	(372,565.06)
30,750.00	29,964.92	(785.08)
9,200.00	9,000.00	(200.00)
41,486.00	26,413.67	(15,072.33)
444,260.00	421,738.30	(22,521.70)
131,215.00	41,554.59	(89,660.41)
0.00	0.00	0.00
24,643.00	24,224.89	(418.11)
1,723,780.00	1,334,616.98	(389,163.02)
16,061.00	4,914.70	(11,146.30)
10,725.00	10,723.81	(1.19)
3,704.00	3,073.18	(630.82)
17,348.00	33,361.00	16,013.00
140,000.00	124,185.56	(15,814.44)
0.00	0.00	0.00
573,010.00	354,604.31	(218,405.69)
23,575.00	22,718.20	(856.80)
43,983.00	42,850.00	(1,133.00)
25,620.00	25,000.00	(620.00)
0.00	0.00	0.00
49,246.00	30,822.28	(18,423.72)
63,500.00	61,916.87	(1,583.13)
8,943.00	4,687.46	(4,255.54)
0.00	0.00	0.00
112,048.00	139,601.43	27,553.43
203,875.00	142,275.00	(61,600.00)
937,195.00	2,340,742.77	1,403,547.77
1,414,671.00	988,092.42	(426,578.58)
32,197.00	17,724.09	(14,472.91)

SHERMAN COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
	Prior Year			Variance
	Actual	Actual	Budget	Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 1,176,734.74	\$ 1,021,517.78	\$ 1,052,274.00	\$ (30,756.22)
Delinquent Tax	822.02	1,229.23	800.00	429.23
Motor Vehicle Tax	75,542.64	124,404.82	141,532.00	(17,127.18)
Rental Vehicle Tax	76.12	108.90	0.00	108.90
Recreational Vehicle Tax	1,263.53	1,694.72	2,323.00	(628.28)
16/20M Vehicle Tax	5,994.23	6,295.71	9,095.00	(2,799.29)
In Lieu of Tax	1,478.54	1,230.47	1,200.00	30.47
County Redemption	35,741.93	16,374.53	32,000.00	(15,625.47)
Severance Tax	2,268.01	1,853.59	0.00	1,853.59
Sales Tax	615,747.22	653,404.06	550,000.00	103,404.06
Local Alcoholic Liquor Tax	1,556.61	2,812.13	2,000.00	812.13
Licenses, Permits and Fees:				
Antique Car Fees	1,810.50	2,122.00	1,700.00	422.00
Copies	11,752.80	19,409.51	2,700.00	16,709.51
Filing Fees	0.00	574.00	300.00	274.00
Mortgage Registration Fees	52,748.08	94,820.82	50,000.00	44,820.82
Officer's Fees	18,761.37	27,527.77	17,000.00	10,527.77
Driver's License Fees	1,870.00	1,577.00	1,675.00	(98.00)
Miscellaneous Fees	19,523.25	8,645.68	12,000.00	(3,354.32)
Uses of Money and Property:				
Interest on Investments	50,859.05	41,005.63	50,000.00	(8,994.37)
Interest on Current Taxes	8,285.98	10,165.45	11,000.00	(834.55)
Interest on Delinquent Taxes	40,330.87	25,097.74	38,000.00	(12,902.26)
Rent on Real Property	10,101.00	2,651.00	8,000.00	(5,349.00)
Reimbursements and Miscellaneous:				
Civil Defense	0.00	0.00	5,000.00	(5,000.00)
Reimbursed Prisoner Care	8,170.07	17,709.83	7,000.00	10,709.83
Reimbursed Prairie Dog Bait	20,977.19	18,478.00	0.00	18,478.00
Lease Purchase Proceeds	200,000.00	0.00	0.00	0.00
Miscellaneous Reimbursements	37,209.67	24,693.71	12,000.00	12,693.71
Other	73,101.18	45,053.40	25,000.00	20,053.40
Operating Transfers:				
From Auto Motor Special	27,883.82	22,448.79	28,900.00	(6,451.21)
Total Cash Receipts	<u>2,500,610.42</u>	<u>2,192,906.27</u>	<u>\$ 2,061,499.00</u>	<u>\$ 131,407.27</u>

SHERMAN COUNTY, KANSAS
GENERAL FUND (Cont'd.)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures				
County Commissioners:				
Personal Services	43,401.83	43,401.82	44,000.00	(598.18)
Contractual Services	2,038.84	2,156.71	2,100.00	56.71
County Clerk:				
Personal Services	89,422.75	93,805.27	100,000.00	(6,194.73)
Contractual Services	4,105.04	4,276.65	6,050.00	(1,773.35)
Commodities	1,666.27	2,420.17	2,500.00	(79.83)
Capital Outlay	139.98	218.43	1,000.00	(781.57)
County Treasurer:				
Personal Services	83,152.92	86,969.91	79,500.00	7,469.91
Contractual Services	7,498.12	6,333.42	6,500.00	(166.58)
Commodities	3,988.28	4,401.77	6,000.00	(1,598.23)
County Attorney:				
Personal Services	173,622.76	156,955.71	164,770.00	(7,814.29)
Contractual Services	7,475.95	5,578.74	7,000.00	(1,421.26)
Commodities	2,056.79	3,183.66	2,000.00	1,183.66
Capital Outlay	0.00	255.45	250.00	5.45
Register of Deeds:				
Personal Services	37,721.50	43,040.53	44,750.00	(1,709.47)
Contractual Services	1,970.21	1,971.78	2,550.00	(578.22)
Commodities	925.44	1,237.09	1,000.00	237.09
Capital Outlay	0.00	152.98	500.00	(347.02)
Building Manager:				
Personal Services	37,385.62	35,027.74	36,815.00	(1,787.26)
Contractual Services	2,401.19	2,811.69	2,775.00	36.69
Commodities	3,639.30	4,331.53	5,710.00	(1,378.47)
Capital Outlay	1,660.53	135.86	500.00	(364.14)
Sheriff:				
Personal Services	429,327.55	426,224.43	434,164.00	(7,939.57)
Contractual Services	58,343.11	70,919.18	65,200.00	5,719.18
Commodities	48,517.35	46,163.36	43,000.00	3,163.36
Capital Outlay	27,808.50	4,007.33	5,000.00	(992.67)
Jail Expense	29,402.90	33,720.74	28,500.00	5,220.74
Unified Courts:				
Contractual Services	65,833.46	81,448.71	90,650.00	(9,201.29)
Commodities	3,480.14	3,784.08	5,000.00	(1,215.92)
Capital Outlay	8,918.00	5,378.85	13,000.00	(7,621.15)

SHERMAN COUNTY, KANSAS
GENERAL FUND (Cont'd.)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (Cont'd.)				
Courthouse General:				
Personal Services	14,277.07	33,110.26	15,300.00	17,810.26
Contractual Services	348,111.76	319,328.48	471,800.00	(152,471.52)
Commodities	28,184.05	14,706.16	41,000.00	(26,293.84)
Capital Outlay	380,059.43	71,478.47	235,000.00	(163,521.53)
Central Dispatch:				
Personal Services	209,561.10	217,057.28	205,030.00	12,027.28
Contractual Services	50,437.64	28,681.34	27,657.00	1,024.34
Commodities	3,293.96	1,062.67	2,800.00	(1,737.33)
Capital Outlay	14,912.02	1,049.88	5,000.00	(3,950.12)
Special Prairie Dog:				
Personal Services	4,592.72	4,206.89	9,000.00	(4,793.11)
Contractual Services	254.21	39.00	5,000.00	(4,961.00)
Commodities	6,479.93	18,896.35	0.00	18,896.35
Non-Departmental:				
Juvenile Detention	2,870.00	7,419.26	12,000.00	(4,580.74)
Prisoner Medical	29,773.66	26,637.35	15,000.00	11,637.35
Other	15,438.27	28,307.26	0.00	28,307.26
Appropriations:				
Northwest Kansas Planning & Dev.	6,344.00	6,561.00	6,500.00	61.00
Family Shelter	1,000.00	1,000.00	1,000.00	0.00
Economic Development	60,600.00	66,750.00	60,000.00	6,750.00
LEPG	1,062.00	1,158.00	1,100.00	58.00
Western Kansas Child Advocacy	10,000.00	0.00	5,000.00	(5,000.00)
Other Appropriations	500.00	500.00	27,100.00	(26,600.00)
Operating Transfers:				
To Capital Improvement	0.00	230,000.00	100,000.00	130,000.00
Total Expenditures	<u>2,363,656.15</u>	<u>2,248,263.24</u>	<u>\$ 2,446,071.00</u>	<u>\$ (197,807.76)</u>
Receipts Over (Under) Expenditures	136,954.27	(55,356.97)		
Unencumbered Cash, Beginning	<u>339,086.40</u>	<u>476,040.67</u>		
Unencumbered Cash, Ending	<u>\$ 476,040.67</u>	<u>\$ 420,683.70</u>		

SHERMAN COUNTY, KANSAS
 APPRAISER FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
	Prior Year			Variance
	Actual	Actual	Budget	Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 123,812.96	\$ 119,769.22	\$ 127,445.00	\$ (7,675.78)
Delinquent Tax	93.51	165.17	100.00	65.17
Motor Vehicle Tax	13,951.79	14,662.95	14,935.00	(272.05)
Rental Vehicle Tax	14.03	15.40	0.00	15.40
Recreational Vehicle Tax	233.50	199.67	245.00	(45.33)
16/20M Vehicle Tax	1,096.77	1,166.13	960.00	206.13
In Lieu of Tax	156.00	144.27	155.00	(10.73)
County Redemption	6,213.74	1,765.20	4,000.00	(2,234.80)
Charges for Services	4,687.47	3,291.05	3,500.00	(208.95)
Total Cash Receipts	150,259.77	141,179.06	\$ 151,340.00	\$ (10,160.94)
Expenditures				
Personal Services	131,499.14	138,918.48	135,000.00	3,918.48
Contractual Services	7,556.81	9,378.94	16,025.00	(6,646.06)
Commodities	2,876.25	5,085.67	3,750.00	1,335.67
Capital Outlay	259.99	0.00	4,692.00	(4,692.00)
Total Expenditures	142,192.19	153,383.09	\$ 159,467.00	\$ (6,083.91)
Receipts Over (Under) Expenditures	8,067.58	(12,204.03)		
Unencumbered Cash, Beginning	7,531.68	15,599.26		
Unencumbered Cash, Ending	\$ 15,599.26	\$ 3,395.23		

SHERMAN COUNTY, KANSAS
 CITY/COUNTY RECREATION FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
	Prior Year			Variance
	Actual	Actual	Budget	Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 26,328.95	\$ 30,820.85	\$ 32,786.00	\$ (1,965.15)
Delinquent Tax	20.91	37.73	25.00	12.73
Motor Vehicle Tax	2,504.32	2,906.82	3,168.00	(261.18)
Rental Vehicle Tax	2.79	2.75	0.00	2.75
Recreational Vehicle Tax	40.79	39.59	52.00	(12.41)
16/20M Vehicle Tax	284.85	180.35	204.00	(23.65)
In Lieu of Tax	33.12	37.12	25.00	12.12
County Redemption	1,235.58	367.77	600.00	(232.23)
Total Cash Receipts	<u>30,451.31</u>	<u>34,392.98</u>	<u>\$ 36,860.00</u>	<u>\$ (2,467.02)</u>
Expenditures				
Appropriation	<u>30,424.00</u>	<u>34,420.29</u>	<u>35,983.00</u>	<u>(1,562.71)</u>
Total Expenditures	<u>30,424.00</u>	<u>34,420.29</u>	<u>\$ 35,983.00</u>	<u>\$ (1,562.71)</u>
Receipts Over (Under) Expenditures	27.31	(27.31)		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>27.31</u>		
Unencumbered Cash, Ending	<u>\$ 27.31</u>	<u>\$ 0.00</u>		

SHERMAN COUNTY, KANSAS
COUNTY HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 27,491.75	\$ 28,848.23	\$ 30,680.00	\$ (1,831.77)
Delinquent Tax	22.10	43.19	35.00	8.19
Motor Vehicle Tax	3,823.32	3,271.75	3,304.00	(32.25)
Rental Vehicle Tax	4.33	3.48	0.00	3.48
Recreational Vehicle Tax	61.93	44.56	54.00	(9.44)
16/20M Vehicle Tax	460.91	266.74	212.00	54.74
In Lieu of Tax	34.53	34.75	30.00	4.75
County Redemption	1,838.16	383.56	1,500.00	(1,116.44)
Federal Grants	103,429.79	83,635.58	140,000.00	(56,364.42)
State Grants	7,000.00	35,006.24	8,000.00	27,006.24
Licenses, Fees and Miscellaneous	98,241.25	98,011.23	90,817.00	7,194.23
Appropriation from Health Services	45,610.00	22,812.34	22,391.00	421.34
Total Cash Receipts	<u>288,018.07</u>	<u>272,361.65</u>	<u>\$ 297,023.00</u>	<u>\$ (24,661.35)</u>
Expenditures				
Personal Services	185,954.65	205,093.76	208,364.00	(3,270.24)
Contractual Services	76,235.63	89,992.05	112,929.00	(22,936.95)
Commodities	14,096.48	15,063.86	14,450.00	613.86
Capital Outlay	345.00	1,099.93	1,550.00	(450.07)
Total Expenditures	<u>276,631.76</u>	<u>311,249.60</u>	<u>\$ 337,293.00</u>	<u>\$ (26,043.40)</u>
Receipts Over (Under) Expenditures	11,386.31	(38,887.95)		
Unencumbered Cash, Beginning	<u>43,561.84</u>	<u>54,948.15</u>		
Unencumbered Cash, Ending	<u>\$ 54,948.15</u>	<u>\$ 16,060.20</u>		

SHERMAN COUNTY, KANSAS
DIRECT ELECTION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 55,881.07	\$ 44,751.37	\$ 47,622.00	\$ (2,870.63)
Delinquent Tax	40.22	62.56	40.00	22.56
Motor Vehicle Tax	5,074.12	6,278.03	6,733.00	(454.97)
Rental Vehicle Tax	5.16	6.09	0.00	6.09
Recreational Vehicle Tax	84.67	85.51	111.00	(25.49)
16/20M Vehicle Tax	418.91	417.51	433.00	(15.49)
In Lieu of Tax	70.32	53.91	65.00	(11.09)
County Redemption	2,410.87	846.03	1,800.00	(953.97)
Reimbursements and Miscellaneous	<u>3,005.81</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Cash Receipts	<u>66,991.15</u>	<u>52,501.01</u>	<u>\$ 56,804.00</u>	<u>\$ (4,302.99)</u>
Expenditures				
Personal Services	29,633.27	36,702.04	45,500.00	(8,797.96)
Contractual Services	7,450.28	12,855.99	25,700.00	(12,844.01)
Commodities	4,229.89	16,888.65	10,000.00	6,888.65
Capital Outlay	<u>0.00</u>	<u>2,381.81</u>	<u>5,664.00</u>	<u>(3,282.19)</u>
Total Expenditures	<u>41,313.44</u>	<u>68,828.49</u>	<u>\$ 86,864.00</u>	<u>\$ (18,035.51)</u>
Receipts Over (Under) Expenditures	25,677.71	(16,327.48)		
Unencumbered Cash, Beginning	<u>21,759.32</u>	<u>47,437.03</u>		
Unencumbered Cash, Ending	<u>\$ 47,437.03</u>	<u>\$ 31,109.55</u>		

SHERMAN COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
	Prior Year			Variance
	Actual	Actual	Budget	Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 1,175,187.76	\$ 998,216.66	\$ 1,062,484.00	\$ (64,267.34)
Delinquent Tax	827.19	1,271.93	300.00	971.93
Motor Vehicle Tax	93,308.33	129,980.00	141,494.00	(11,514.00)
Rental Vehicle Tax	90.77	123.13	0.00	123.13
Recreational Vehicle Tax	1,574.15	1,770.43	2,322.00	(551.57)
16/20M Vehicle Tax	6,346.39	8,124.61	9,093.00	(968.39)
In Lieu of Tax	1,478.17	1,202.40	1,600.00	(397.60)
County Redemption	43,197.15	18,000.76	30,000.00	(11,999.24)
Reimbursements and Miscellaneous	<u>109,804.72</u>	<u>4,969.74</u>	<u>85,000.00</u>	<u>(80,030.26)</u>
Total Cash Receipts	<u>1,431,814.63</u>	<u>1,163,659.66</u>	<u>\$ 1,332,293.00</u>	<u>\$ (168,633.34)</u>
Expenditures				
Health Insurance	830,418.19	656,389.68	1,063,884.00	(407,494.32)
Employee Retirement	152,408.73	172,685.46	160,000.00	12,685.46
Social Security	159,455.57	170,703.26	165,000.00	5,703.26
Workmen's Compensation	50,569.00	93,799.05	60,000.00	33,799.05
Unemployment Insurance	<u>2,113.91</u>	<u>17,741.49</u>	<u>35,000.00</u>	<u>(17,258.51)</u>
Total Expenditures	<u>1,194,965.40</u>	<u>1,111,318.94</u>	<u>\$ 1,483,884.00</u>	<u>\$ (372,565.06)</u>
Receipts Over (Under) Expenditures	236,849.23	52,340.72		
Unencumbered Cash, Beginning	<u>46,736.82</u>	<u>283,586.05</u>		
Unencumbered Cash, Ending	<u>\$ 283,586.05</u>	<u>\$ 335,926.77</u>		

SHERMAN COUNTY, KANSAS
FREE FAIR FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 25,213.78	\$ 26,197.64	\$ 27,889.00	\$ (1,691.36)
Delinquent Tax	19.26	35.62	20.00	15.62
Motor Vehicle Tax	2,987.59	3,024.92	3,039.00	(14.08)
Rental Vehicle Tax	3.00	3.24	0.00	3.24
Recreational Vehicle Tax	50.00	41.20	50.00	(8.80)
16/20M Vehicle Tax	234.20	249.93	195.00	54.93
In Lieu of Tax	31.78	31.56	30.00	1.56
County Redemption	<u>1,346.71</u>	<u>380.81</u>	<u>600.00</u>	<u>(219.19)</u>
Total Cash Receipts	<u>29,886.32</u>	<u>29,964.92</u>	<u>\$ 31,823.00</u>	<u>\$ (1,858.08)</u>
Expenditures				
Appropriation	<u>29,886.32</u>	<u>29,964.92</u>	<u>30,750.00</u>	<u>(785.08)</u>
Total Expenditures	<u>29,886.32</u>	<u>29,964.92</u>	<u>\$ 30,750.00</u>	<u>\$ (785.08)</u>
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

SHERMAN COUNTY, KANSAS
 HISTORICAL SOCIETY FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 751.04	\$ 8,383.46	\$ 8,923.00	\$ (539.54)
Delinquent Tax	2.53	12.90	10.00	2.90
Motor Vehicle Tax	1,393.51	429.11	100.00	329.11
Rental Vehicle Tax	1.41	0.94	2.00	(1.06)
Recreational Vehicle Tax	23.30	5.83	0.00	5.83
16/20M Vehicle Tax	111.05	115.97	6.00	109.97
In Lieu of Tax	1.04	10.10	2.00	8.10
County Redemption	639.70	85.59	500.00	(414.41)
Total Cash Receipts	<u>2,923.58</u>	<u>9,043.90</u>	<u>\$ 9,543.00</u>	<u>\$ (499.10)</u>
Expenditures				
Appropriation	<u>2,923.58</u>	<u>9,000.00</u>	<u>9,200.00</u>	<u>(200.00)</u>
Total Expenditures	<u>2,923.58</u>	<u>9,000.00</u>	<u>\$ 9,200.00</u>	<u>\$ (200.00)</u>
Receipts Over (Under) Expenditures	0.00	43.90		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 43.90</u>		

SHERMAN COUNTY, KANSAS
 COUNTY HOME MAINTENANCE FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 0.00	\$ 19,540.90	\$ 20,800.00	\$ (1,259.10)
Delinquent Tax	1.88	23.72	10.00	13.72
Motor Vehicle Tax	1,895.82	502.62	0.00	502.62
Rental Vehicle Tax	2.06	1.28	0.00	1.28
Recreational Vehicle Tax	33.45	6.83	0.00	6.83
16/20M Vehicle Tax	169.17	164.10	0.00	164.10
In Lieu of Tax	0.00	23.54	15.00	8.54
County Redemption	884.95	101.53	500.00	(398.47)
Total Cash Receipts	<u>2,987.33</u>	<u>20,364.52</u>	<u>\$ 21,325.00</u>	<u>\$ (960.48)</u>
Expenditures				
Contractual Services	<u>0.00</u>	<u>26,413.67</u>	<u>41,486.00</u>	<u>(15,072.33)</u>
Total Expenditures	<u>0.00</u>	<u>26,413.67</u>	<u>\$ 41,486.00</u>	<u>\$ (15,072.33)</u>
Receipts Over (Under) Expenditures	2,987.33	(6,049.15)		
Unencumbered Cash, Beginning	<u>38,427.47</u>	<u>41,414.80</u>		
Unencumbered Cash, Ending	<u>\$ 41,414.80</u>	<u>\$ 35,365.65</u>		

SHERMAN COUNTY, KANSAS
 COUNTY HOSPITAL MAINTENANCE FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
	Prior Year			Variance
	Actual	Actual	Budget	Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 344,130.44	\$ 369,849.44	\$ 393,334.00	\$ (23,484.56)
Delinquent Tax	261.20	492.52	400.00	92.52
Motor Vehicle Tax	40,196.93	41,134.35	41,516.00	(381.65)
Rental Vehicle Tax	40.39	43.76	0.00	43.76
Recreational Vehicle Tax	672.83	560.17	681.00	(120.83)
16/20M Vehicle Tax	3,151.05	3,362.69	2,668.00	694.69
In Lieu of Tax	433.70	445.50	430.00	15.50
County Redemption	18,725.84	5,849.87	15,000.00	(9,150.13)
Total Cash Receipts	<u>407,612.38</u>	<u>421,738.30</u>	<u>\$ 454,029.00</u>	<u>\$ (32,290.70)</u>
Expenditures				
Appropriation	<u>407,612.38</u>	<u>421,738.30</u>	<u>444,260.00</u>	<u>(22,521.70)</u>
Total Expenditures	<u>407,612.38</u>	<u>421,738.30</u>	<u>\$ 444,260.00</u>	<u>\$ (22,521.70)</u>
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

SHERMAN COUNTY, KANSAS
 NOXIOUS WEED FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 113,324.80	\$ 52,270.22	\$ 55,621.00	\$ (3,350.78)
Delinquent Tax	75.38	68.76	40.00	28.76
Motor Vehicle Tax	4,309.28	11,246.10	13,609.00	(2,362.90)
Rental Vehicle Tax	4.23	8.64	0.00	8.64
Recreational Vehicle Tax	72.54	153.23	223.00	(69.77)
16/20M Vehicle Tax	305.54	371.12	875.00	(503.88)
In Lieu of Tax	142.19	62.96	125.00	(62.04)
County Redemption	1,958.09	1,276.48	900.00	376.48
Reimbursements and Miscellaneous	<u>17,133.76</u>	<u>365.91</u>	<u>1,000.00</u>	<u>(634.09)</u>
Total Cash Receipts	<u>137,325.81</u>	<u>65,823.42</u>	<u>\$ 72,393.00</u>	<u>\$ (6,569.58)</u>
Expenditures				
Personal Services	23,714.35	29,019.98	35,000.00	(5,980.02)
Contractual Services	17,679.54	10,889.07	19,650.00	(8,760.93)
Commodities	22,019.87	1,242.79	49,200.00	(47,957.21)
Capital Outlay	<u>5,415.97</u>	<u>402.75</u>	<u>27,365.00</u>	<u>(26,962.25)</u>
Total Expenditures	<u>68,829.73</u>	<u>41,554.59</u>	<u>\$ 131,215.00</u>	<u>\$ (89,660.41)</u>
Receipts Over (Under) Expenditures	68,496.08	24,268.83		
Unencumbered Cash, Beginning	<u>7,200.99</u>	<u>75,697.07</u>		
Unencumbered Cash, Ending	<u>\$ 75,697.07</u>	<u>\$ 99,965.90</u>		

SHERMAN COUNTY, KANSAS
 NOXIOUS WEED CAPITAL OUTLAY FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
None	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Total Cash Receipts	0.00	0.00	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Expenditures				
None	0.00	0.00	0.00	0.00
Total Expenditures	0.00	0.00	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	<u>3,437.47</u>	<u>3,437.47</u>		
Unencumbered Cash, Ending	<u>\$ 3,437.47</u>	<u>\$ 3,437.47</u>		

SHERMAN COUNTY, KANSAS
 PROGRAM FOR THE ELDERLY FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 13,719.32	\$ 19,972.01	\$ 21,268.00	\$ (1,295.99)
Delinquent Tax	18.65	50.11	10.00	40.11
Motor Vehicle Tax	7,028.13	3,032.45	1,691.00	1,341.45
Rental Vehicle Tax	7.14	5.23	0.00	5.23
Recreational Vehicle Tax	117.33	41.23	28.00	13.23
16/20M Vehicle Tax	575.43	579.88	109.00	470.88
In Lieu of Tax	17.67	24.06	20.00	4.06
County Redemption	<u>3,206.97</u>	<u>462.90</u>	<u>1,352.00</u>	<u>(889.10)</u>
Total Cash Receipts	<u>24,690.64</u>	<u>24,167.87</u>	<u>\$ 24,478.00</u>	<u>\$ (310.13)</u>
Expenditures				
Kanorado Senior Citizens Center	4,500.00	4,523.30	4,941.00	(417.70)
Goodland Senior Citizens Center	<u>19,625.00</u>	<u>19,701.59</u>	<u>19,702.00</u>	<u>(0.41)</u>
Total Expenditures	<u>24,125.00</u>	<u>24,224.89</u>	<u>\$ 24,643.00</u>	<u>\$ (418.11)</u>
Receipts Over (Under) Expenditures	565.64	(57.02)		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>565.64</u>		
Unencumbered Cash, Ending	<u>\$ 565.64</u>	<u>\$ 508.62</u>		

SHERMAN COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
	Prior Year			Variance
	Actual	Actual	Budget	Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 789,100.42	\$ 1,114,794.94	\$ 1,186,494.00	\$ (71,699.06)
Delinquent Tax	630.81	1,492.17	500.00	992.17
Motor Vehicle Tax	124,808.68	101,755.33	95,384.00	6,371.33
Rental Vehicle Tax	128.63	118.97	0.00	118.97
Recreational Vehicle Tax	2,075.52	1,385.47	1,566.00	(180.53)
16/20M Vehicle Tax	10,847.96	10,090.37	6,130.00	3,960.37
In Lieu of Tax	996.51	1,342.82	800.00	542.82
County Redemption	58,533.47	14,958.90	40,000.00	(25,041.10)
Special City/County Highway	294,825.66	301,448.79	0.00	301,448.79
County Equalization	21,166.06	17,008.70	0.00	17,008.70
Reimbursements and Miscellaneous	120,210.46	86,176.20	21,000.00	65,176.20
Total Cash Receipts	1,423,324.18	1,650,572.66	\$ 1,351,874.00	\$ 298,698.66
Expenditures				
Administration:				
Personal Services	54,372.00	60,378.25	78,400.00	(18,021.75)
Contractual Services	2,434.52	2,942.51	86,300.00	(83,357.49)
Commodities	1,219.40	1,554.98	1,800.00	(245.02)
Maintenance:				0.00
Personal Services	479,372.01	526,853.53	558,200.00	(31,346.47)
Contractual Services	198,420.29	127,648.37	197,500.00	(69,851.63)
Commodities	397,490.38	439,926.81	552,000.00	(112,073.19)
Capital Outlay	256,136.28	175,312.53	214,580.00	(39,267.47)
Operating Transfers:				
Transfer to Special Machinery	0.00	0.00	35,000.00	(35,000.00)
Total Expenditures	1,389,444.88	1,334,616.98	\$ 1,723,780.00	\$ (389,163.02)
Receipts Over (Under) Expenditures	33,879.30	315,955.68		
Unencumbered Cash, Beginning	403,034.95	436,914.25		
Unencumbered Cash, Ending	\$ 436,914.25	\$ 752,869.93		

SHERMAN COUNTY, KANSAS
 SOLDIERS MEMORIAL PARK FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Delinquent Tax	\$ 2.57	\$ 3.61	\$ 0.00	\$ 3.61
Motor Vehicle Tax	519.40	0.00	2.00	(2.00)
Rental Vehicle Tax	0.93	0.00	0.00	0.00
Recreational Vehicle Tax	7.01	0.00	0.00	0.00
16/20M Vehicle Tax	172.63	0.00	0.00	0.00
County Redemption	377.90	(15.22)	100.00	(115.22)
Reimbursements and Miscellaneous	<u>3,381.00</u>	<u>7,630.10</u>	<u>1,000.00</u>	<u>6,630.10</u>
Total Cash Receipts	<u>4,461.44</u>	<u>7,618.49</u>	<u>\$ 1,102.00</u>	<u>\$ 6,516.49</u>
Expenditures				
Contractual Services	3,508.64	4,779.70	8,061.00	(3,281.30)
Commodities	<u>1,264.16</u>	<u>135.00</u>	<u>8,000.00</u>	<u>(7,865.00)</u>
Total Expenditures	<u>4,772.80</u>	<u>4,914.70</u>	<u>\$ 16,061.00</u>	<u>\$ (11,146.30)</u>
Receipts Over (Under) Expenditures	(311.36)	2,703.79		
Unencumbered Cash, Beginning	<u>18,105.14</u>	<u>17,793.78</u>		
Unencumbered Cash, Ending	<u>\$ 17,793.78</u>	<u>\$ 20,497.57</u>		

SHERMAN COUNTY, KANSAS
 SPECIAL ALCOHOL PROGRAM FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Local Alcoholic Liquor Tax	\$ 9,075.41	\$ 12,129.94	\$ 8,908.00	\$ 3,221.94
Total Cash Receipts	<u>9,075.41</u>	<u>12,129.94</u>	<u>\$ 8,908.00</u>	<u>\$ 3,221.94</u>
Expenditures				
Appropriation	<u>10,000.00</u>	<u>10,723.81</u>	<u>10,725.00</u>	<u>(1.19)</u>
Total Expenditures	<u>10,000.00</u>	<u>10,723.81</u>	<u>\$ 10,725.00</u>	<u>\$ (1.19)</u>
Receipts Over (Under) Expenditures	(924.59)	1,406.13		
Unencumbered Cash, Beginning	<u>2,741.44</u>	<u>1,816.85</u>		
Unencumbered Cash, Ending	<u>\$ 1,816.85</u>	<u>\$ 3,222.98</u>		

SHERMAN COUNTY, KANSAS
 SPECIAL PARKS AND RECREATION FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Local Alcoholic Liquor Tax	\$ 1,556.61	\$ 2,812.11	\$ 2,500.00	\$ 312.11
Total Cash Receipts	<u>1,556.61</u>	<u>2,812.11</u>	<u>\$ 2,500.00</u>	<u>\$ 312.11</u>
Expenditures				
Appropriation	<u>2,500.00</u>	<u>3,073.18</u>	<u>3,704.00</u>	<u>(630.82)</u>
Total Expenditures	<u>2,500.00</u>	<u>3,073.18</u>	<u>\$ 3,704.00</u>	<u>\$ (630.82)</u>
Receipts Over (Under) Expenditures	(943.39)	(261.07)		
Unencumbered Cash, Beginning	<u>1,204.46</u>	<u>261.07</u>		
Unencumbered Cash, Ending	<u>\$ 261.07</u>	<u>\$ 0.00</u>		

SHERMAN COUNTY, KANSAS
 SPECIAL MACHINERY FUND
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Actual
Cash Receipts		
None	\$ 0.00	\$ 0.00
Total Cash Receipts	0.00	0.00
Expenditures		
None	0.00	0.00
Total Expenditures	0.00	0.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	101,536.86	101,536.86
Unencumbered Cash, Ending	\$ 101,536.86	\$ 101,536.86

SHERMAN COUNTY, KANSAS
 CAPITAL IMPROVEMENT FUND
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Actual
Cash Receipts		
Operating Transfers:		
From General	\$ 0.00	\$ 230,000.00
From Solid Waste	0.00	178,630.00
Total Cash Receipts	0.00	408,630.00
Expenditures		
Capital Outlay	3,610.00	639,373.00
Total Expenditures	3,610.00	639,373.00
Receipts Over (Under) Expenditures	(3,610.00)	(230,743.00)
Unencumbered Cash, Beginning	234,924.20	231,314.20
Unencumbered Cash, Ending	\$ 231,314.20	\$ 571.20

SHERMAN COUNTY, KANSAS
 EQUIPMENT RESERVE FUND
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Actual
Cash Receipts		
None	\$ 0.00	\$ 0.00
Total Cash Receipts	0.00	0.00
Expenditures		
Capital Outlay	10,783.00	0.00
Total Expenditures	10,783.00	0.00
Receipts Over (Under) Expenditures	(10,783.00)	0.00
Unencumbered Cash, Beginning	22,393.60	11,610.60
Unencumbered Cash, Ending	\$ 11,610.60	\$ 11,610.60

SHERMAN COUNTY, KANSAS
TORT LIABILITY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
	Prior Year			Variance
	Actual	Actual	Budget	Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 11,638.32	\$ 13,622.83	\$ 14,500.00	\$ (877.17)
Delinquent Tax	9.80	19.84	12.00	7.84
Motor Vehicle Tax	1,838.22	1,515.91	1,406.00	109.91
Rental Vehicle Tax	1.85	1.79	0.00	1.79
Recreational Vehicle Tax	30.76	20.65	23.00	(2.35)
16/20M Vehicle Tax	144.43	153.67	90.00	63.67
In Lieu of Tax	14.70	16.41	14.00	2.41
County Redemption	849.48	222.32	500.00	(277.68)
Total Cash Receipts	<u>14,527.56</u>	<u>15,573.42</u>	<u>\$ 16,545.00</u>	<u>\$ (971.58)</u>
Expenditures				
Contractual Services	<u>15,951.00</u>	<u>33,361.00</u>	<u>17,348.00</u>	<u>16,013.00</u>
Total Expenditures	<u>15,951.00</u>	<u>33,361.00</u>	<u>\$ 17,348.00</u>	<u>\$ 16,013.00</u>
Receipts Over (Under) Expenditures	(1,423.44)	(17,787.58)		
Unencumbered Cash, Beginning	<u>2,763.75</u>	<u>1,340.31</u>		
Unencumbered Cash, Ending	<u>\$ 1,340.31</u>	<u>\$ (16,447.27)</u>	- See Note 3	

SHERMAN COUNTY, KANSAS
 TOURISM AND CONVENTION FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Transient Guest Tax	\$ 106,442.68	\$ 124,185.56	\$ 140,000.00	\$ (15,814.44)
Total Cash Receipts	<u>106,442.68</u>	<u>124,185.56</u>	<u>\$ 140,000.00</u>	<u>\$ (15,814.44)</u>
Expenditures				
Appropriation	<u>106,442.68</u>	<u>124,185.56</u>	<u>140,000.00</u>	<u>(15,814.44)</u>
Total Expenditures	<u>106,442.68</u>	<u>124,185.56</u>	<u>\$ 140,000.00</u>	<u>\$ (15,814.44)</u>
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

SHERMAN COUNTY, KANSAS
 SHERRIFF REWARD FUND
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Actual
Cash Receipts		
None	\$ 0.00	\$ 0.00
Total Cash Receipts	0.00	0.00
Expenditures		
Capital Outlay	1,050.00	0.00
Total Expenditures	1,050.00	0.00
Receipts Over (Under) Expenditures	(1,050.00)	0.00
Unencumbered Cash, Beginning	1,193.63	143.63
Unencumbered Cash, Ending	\$ 143.63	\$ 143.63

SHERMAN COUNTY, KANSAS
 COUNTY HEALTH CAPITAL OUTLAY FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
None	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Total Cash Receipts	0.00	0.00	\$ 0.00	\$ 0.00
Expenditures				
None	0.00	0.00	0.00	0.00
Total Expenditures	0.00	0.00	\$ 0.00	\$ 0.00
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	50,467.65	50,467.65		
Unencumbered Cash, Ending	\$ 50,467.65	\$ 50,467.65		

SHERMAN COUNTY, KANSAS
HEALTH CARE SERVICES FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
	Prior Year			Variance
	Actual	Actual	Budget	Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Health Care Services Tax	\$ 308,175.61	\$ 327,476.61	\$ 280,000.00	\$ 47,476.61
Reimbursements and Miscellaneous	19,080.00	14,000.00	0.00	14,000.00
Total Cash Receipts	<u>327,255.61</u>	<u>341,476.61</u>	<u>\$ 280,000.00</u>	<u>\$ 61,476.61</u>
Expenditures				
Appropriations:				
High Plains Mental Health Center	35,000.00	35,000.00	35,000.00	0.00
County Health	45,610.00	22,391.00	22,391.00	0.00
Development Services NWKS, Inc.	45,000.00	30,000.00	30,000.00	0.00
NW Kansas Ambulance Service	63,441.00	0.00	65,000.00	(65,000.00)
EMT Training	1,225.00	1,200.00	5,000.00	(3,800.00)
Other Appropriations	9,032.00	9,942.00	0.00	9,942.00
Senior Care Act	3,500.00	6,642.97	14,807.00	(8,164.03)
Good Samaritan Center	2,530.00	18,501.37	20,000.00	(1,498.63)
Medical Services	0.00	0.00	150,000.00	(150,000.00)
Ambulance Personal Services	0.00	14,015.97	0.00	14,015.97
Ambulance Equipment	0.00	216,911.00	230,812.00	(13,901.00)
Total Expenditures	<u>205,338.00</u>	<u>354,604.31</u>	<u>\$ 573,010.00</u>	<u>\$ (218,405.69)</u>
Receipts Over (Under) Expenditures	121,917.61	(13,127.70)		
Unencumbered Cash, Beginning	<u>222,260.42</u>	<u>344,178.03</u>		
Unencumbered Cash, Ending	<u>\$ 344,178.03</u>	<u>\$ 331,050.33</u>		

SHERMAN COUNTY, KANSAS
 CONSERVATION DISTRICT FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue				
Ad Valorem Property Tax	\$ 19,268.28	\$ 19,848.56	\$ 21,128.00	\$ (1,279.44)
Delinquent Tax	14.60	26.86	25.00	1.86
Motor Vehicle Tax	2,217.64	2,291.03	2,325.00	(33.97)
Rental Vehicle Tax	2.24	2.42	0.00	2.42
Recreational Vehicle Tax	37.07	31.19	38.00	(6.81)
16/20M Vehicle Tax	177.23	184.40	149.00	35.40
In Lieu of Tax	24.28	23.91	23.00	0.91
County Redemption	<u>1,024.69</u>	<u>309.83</u>	<u>700.00</u>	<u>(390.17)</u>
Total Cash Receipts	<u>22,766.03</u>	<u>22,718.20</u>	<u>\$ 24,388.00</u>	<u>\$ (1,669.80)</u>
Expenditures				
Appropriation	<u>22,766.03</u>	<u>22,718.20</u>	<u>23,575.00</u>	<u>(856.80)</u>
Total Expenditures	<u>22,766.03</u>	<u>22,718.20</u>	<u>\$ 23,575.00</u>	<u>\$ (856.80)</u>
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

SHERMAN COUNTY, KANSAS
CEMETERY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 37,900.50	\$ 36,614.99	\$ 38,971.00	\$ (2,356.01)
Delinquent Tax	31.38	60.57	15.00	45.57
Motor Vehicle Tax	6,291.82	4,992.78	4,587.00	405.78
Rental Vehicle Tax	6.40	5.98	0.00	5.98
Recreational Vehicle Tax	105.01	67.98	75.00	(7.02)
16/20M Vehicle Tax	517.31	518.40	295.00	223.40
In Lieu of Tax	47.89	44.10	39.00	5.10
County Redemption	<u>2,865.78</u>	<u>651.60</u>	<u>1,500.00</u>	<u>(848.40)</u>
Total Cash Receipts	<u>47,766.09</u>	<u>42,956.40</u>	<u>\$ 45,482.00</u>	<u>\$ (2,525.60)</u>
Expenditures				
Appropriation	<u>47,766.09</u>	<u>42,850.00</u>	<u>43,983.00</u>	<u>(1,133.00)</u>
Total Expenditures	<u>47,766.09</u>	<u>42,850.00</u>	<u>\$ 43,983.00</u>	<u>\$ (1,133.00)</u>
Receipts Over (Under) Expenditures	0.00	106.40		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 106.40</u>		

SHERMAN COUNTY, KANSAS
LIBRARY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
	Prior Year			Variance
	Actual	Actual	Budget	Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 20,790.89	\$ 21,944.39	\$ 23,370.00	\$ (1,425.61)
Delinquent Tax	15.02	29.27	20.00	9.27
Motor Vehicle Tax	2,433.90	2,515.33	2,507.00	8.33
Rental Vehicle Tax	2.36	2.72	0.00	2.72
Recreational Vehicle Tax	41.10	34.25	41.00	(6.75)
16/20M Vehicle Tax	162.85	212.82	161.00	51.82
In Lieu of Tax	26.21	26.43	20.00	6.43
County Redemption	<u>1,071.97</u>	<u>335.62</u>	<u>400.00</u>	<u>(64.38)</u>
Total Cash Receipts	<u>24,544.30</u>	<u>25,100.83</u>	<u>\$ 26,519.00</u>	<u>\$ (1,418.17)</u>
Expenditures				
Appropriation	<u>24,544.30</u>	<u>25,000.00</u>	<u>25,620.00</u>	<u>(620.00)</u>
Total Expenditures	<u>24,544.30</u>	<u>25,000.00</u>	<u>\$ 25,620.00</u>	<u>\$ (620.00)</u>
Receipts Over (Under) Expenditures	0.00	100.83		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 100.83</u>		

SHERMAN COUNTY, KANSAS
 2012 911 FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Telephone Tax	\$ 0.00	\$ 41,153.02	\$ 0.00	\$ 41,153.02
Total Cash Receipts	<u>0.00</u>	<u>41,153.02</u>	<u>\$ 0.00</u>	<u>\$ 41,153.02</u>
Expenditures				
None	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	0.00	41,153.02		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 41,153.02</u>		

SHERMAN COUNTY, KANSAS
 911 TELEPHONE SERVICE FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Telephone Tax	\$ 17,321.48	\$ 4,210.10	\$ 16,000.00	\$ (11,789.90)
Interest on Idle Funds	39.35	52.83	0.00	52.83
Reimbursements and Miscellaneous	54.61	0.00	0.00	0.00
Total Cash Receipts	<u>17,415.44</u>	<u>4,262.93</u>	<u>\$ 16,000.00</u>	<u>\$ (11,737.07)</u>
Expenditures				
Contractual Services	19,676.29	30,466.40	40,000.00	(9,533.60)
Capital Outlay	0.00	355.88	9,246.00	(8,890.12)
Total Expenditures	<u>19,676.29</u>	<u>30,822.28</u>	<u>\$ 49,246.00</u>	<u>\$ (18,423.72)</u>
Receipts Over (Under) Expenditures	(2,260.85)	(26,559.35)		
Unencumbered Cash, Beginning	<u>40,745.71</u>	<u>38,484.86</u>		
Unencumbered Cash, Ending	<u>\$ 38,484.86</u>	<u>\$ 11,925.51</u>		

SHERMAN COUNTY, KANSAS
 AUTO MOTOR SPECIAL FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Tag and Title Fees	\$ 61,413.75	\$ 61,247.87	\$ 63,000.00	\$ (1,752.13)
Sales Tax Collection Fees	1,105.75	144.00	500.00	(356.00)
State Aid	0.00	525.00	0.00	525.00
Total Cash Receipts	<u>62,519.50</u>	<u>61,916.87</u>	<u>\$ 63,500.00</u>	<u>\$ (1,583.13)</u>
Expenditures				
Personal Services	30,012.65	33,031.47	31,000.00	2,031.47
Contractual Services	2,572.72	1,946.38	1,700.00	246.38
Commodities	1,885.20	1,218.52	500.00	718.52
Capital Outlay	165.11	3,271.71	1,400.00	1,871.71
Operating Transfers: To General	<u>27,883.82</u>	<u>22,448.79</u>	<u>28,900.00</u>	<u>(6,451.21)</u>
Total Expenditures	<u>62,519.50</u>	<u>61,916.87</u>	<u>\$ 63,500.00</u>	<u>\$ (1,583.13)</u>
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

SHERMAN COUNTY, KANSAS
PROSECUTING ATTORNEY TRAINING FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Fees	\$ 4,981.00	\$ 3,807.50	\$ 4,800.00	\$ (992.50)
Total Cash Receipts	<u>4,981.00</u>	<u>3,807.50</u>	<u>\$ 4,800.00</u>	<u>\$ (992.50)</u>
Expenditures				
Contractual Services	4,263.63	3,307.75	3,800.00	(492.25)
Commodities	<u>430.96</u>	<u>684.84</u>	<u>1,105.00</u>	<u>(420.16)</u>
Total Expenditures	<u>4,694.59</u>	<u>3,992.59</u>	<u>\$ 4,905.00</u>	<u>\$ (912.41)</u>
Receipts Over (Under) Expenditures	286.41	(185.09)		
Unencumbered Cash, Beginning	<u>504.94</u>	<u>791.35</u>		
Unencumbered Cash, Ending	<u>\$ 791.35</u>	<u>\$ 606.26</u>		

This fund is exempt from the budget law per K.S.A. 28-170a, therefore, the amount budgeted is for internal purposes only. Expenditures for this fund are not subject to budget law restrictions.

SHERMAN COUNTY, KANSAS
 PROSECUTING ATTORNEY DIVERSION FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Fees	\$ 4,260.23	\$ 6,910.27	\$ 3,700.00	\$ 3,210.27
Total Cash Receipts	<u>4,260.23</u>	<u>6,910.27</u>	<u>\$ 3,700.00</u>	<u>\$ 3,210.27</u>
Expenditures				
Contractual Services	3,961.00	3,185.56	8,943.00	(5,757.44)
Commodities	<u>214.70</u>	<u>1,501.90</u>	<u>0.00</u>	<u>1,501.90</u>
Total Expenditures	<u>4,175.70</u>	<u>4,687.46</u>	<u>\$ 8,943.00</u>	<u>\$ (4,255.54)</u>
Receipts Over (Under) Expenditures	84.53	2,222.81		
Unencumbered Cash, Beginning	<u>4,042.59</u>	<u>4,127.12</u>		
Unencumbered Cash, Ending	<u>\$ 4,127.12</u>	<u>\$ 6,349.93</u>		

SHERMAN COUNTY, KANSAS
 REGISTER OF DEEDS TECHNOLOGY FUND
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Actual
Cash Receipts		
Fees	\$ 13,284.00	\$ 13,698.00
Interest on Idle Funds	17.31	41.05
	<u>13,301.31</u>	<u>13,739.05</u>
Total Cash Receipts	<u>13,301.31</u>	<u>13,739.05</u>
Expenditures		
Contractual Services	774.10	20,912.92
Commodities	88.91	765.06
	<u>863.01</u>	<u>21,677.98</u>
Total Expenditures	<u>863.01</u>	<u>21,677.98</u>
Receipts Over (Under) Expenditures	12,438.30	(7,938.93)
Unencumbered Cash, Beginning	<u>13,488.03</u>	<u>25,926.33</u>
Unencumbered Cash, Ending	<u>\$ 25,926.33</u>	<u>\$ 17,987.40</u>

SHERMAN COUNTY, KANSAS
 ECONOMIC DEVELOPMENT FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
None	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Total Cash Receipts	0.00	0.00	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Expenditures				
Transfer Funds:				
To City of Goodland, Kansas	100,980.31	0.00	0.00	0.00
Total Expenditures	100,980.31	0.00	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	(100,980.31)	0.00		
Unencumbered Cash, Beginning	100,980.31	0.00		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

SHERMAN COUNTY, KANSAS
 MICRO LOANS FUND
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Actual
Cash Receipts		
Loan Repayment	\$ 4,623.53	\$ 2,433.34
Interest on Repayment	31.12	45.75
	<u>4,654.65</u>	<u>2,479.09</u>
Total Cash Receipts		
Expenditures		
Loan Administration	239.20	131.68
	<u>239.20</u>	<u>131.68</u>
Total Expenditures		
	4,415.45	2,347.41
Receipts Over (Under) Expenditures		
Unencumbered Cash, Beginning	27,133.70	31,549.15
	<u>31,549.15</u>	<u>31,549.15</u>
Unencumbered Cash, Ending	\$ 31,549.15	\$ 33,896.56

SHERMAN COUNTY, KANSAS
 CDBG GRANT FUND
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Actual
Cash Receipts		
None	\$ 0.00	\$ 0.00
Total Cash Receipts	0.00	0.00
Expenditures		
Contractual Services	100.36	0.00
Total Expenditures	100.36	0.00
Receipts Over (Under) Expenditures	(100.36)	0.00
Unencumbered Cash, Beginning	100.36	0.00
Unencumbered Cash, Ending	\$ 0.00	\$ 0.00

SHERMAN COUNTY, KANSAS
 911 WIRELESS FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Telephone Tax	\$ 10,556.68	\$ 1,988.57	\$ 20,000.00	\$ (18,011.43)
Interest on Idle Funds	66.24	120.22	0.00	120.22
Reimbursements and Miscellaneous	969.47	0.00	0.00	0.00
State Aid:				
Wireless 911 Grant	<u>124,836.00</u>	<u>146,920.00</u>	<u>0.00</u>	<u>146,920.00</u>
Total Cash Receipts	<u>136,428.39</u>	<u>149,028.79</u>	<u>\$ 20,000.00</u>	<u>\$ 129,028.79</u>
Expenditures				
Contractual Services	<u>139,000.95</u>	<u>139,601.43</u>	<u>112,048.00</u>	<u>27,553.43</u>
Total Expenditures	<u>139,000.95</u>	<u>139,601.43</u>	<u>\$ 112,048.00</u>	<u>\$ 27,553.43</u>
Receipts Over (Under) Expenditures	(2,572.56)	9,427.36		
Unencumbered Cash, Beginning	<u>80,928.29</u>	<u>78,355.73</u>		
Unencumbered Cash, Ending	<u>\$ 78,355.73</u>	<u>\$ 87,783.09</u>		

SHERMAN COUNTY, KANSAS
 KANSAS EMERGENCY MANAGEMENT GRANT FUND
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Actual
Cash Receipts		
State Grant	\$ 11,878.75	\$ 0.00
Total Cash Receipts	<u>11,878.75</u>	<u>0.00</u>
Expenditures		
Contractual Services	<u>11,878.75</u>	<u>0.00</u>
Total Expenditures	<u>11,878.75</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>

SHERMAN COUNTY, KANSAS
 SMOKEY GARDENS FUND
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Actual
Cash Receipts		
Donations	\$ 0.00	\$ 2,613.00
Total Cash Receipts	0.00	2,613.00
Expenditures		
Commodities	0.00	1,537.10
Total Expenditures	0.00	1,537.10
Receipts Over (Under) Expenditures	0.00	1,075.90
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	\$ 0.00	\$ 1,075.90

SHERMAN COUNTY, KANSAS
 BOND AND INTEREST FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 135,251.02	\$ 124,946.95	\$ 133,013.00	\$ (8,066.05)
Delinquent Tax	84.68	101.85	20.00	81.85
Motor Vehicle Tax	0.00	12,062.70	16,239.00	(4,176.30)
Rental Vehicle Tax	0.00	6.86	0.00	6.86
Recreational Vehicle Tax	0.00	164.41	267.00	(102.59)
16/20M Vehicle Tax	0.00	0.00	1,044.00	(1,044.00)
In Lieu of Tax	169.66	150.51	175.00	(24.49)
County Redemption	0.00	976.12	0.00	976.12
Total Cash Receipts	<u>135,505.36</u>	<u>138,409.40</u>	<u>\$ 150,758.00</u>	<u>\$ (12,348.60)</u>
Expenditures				
Bond Principal	120,000.00	125,000.00	125,000.00	0.00
Bond Interest	24,354.17	17,275.00	17,275.00	0.00
Cash Basis Reserve	0.00	0.00	61,600.00	(61,600.00)
Total Expenditures	<u>144,354.17</u>	<u>142,275.00</u>	<u>\$ 203,875.00</u>	<u>\$ (61,600.00)</u>
Receipts Over (Under) Expenditures	(8,848.81)	(3,865.60)		
Unencumbered Cash, Beginning	<u>64,707.91</u>	<u>55,859.10</u>		
Unencumbered Cash, Ending	<u>\$ 55,859.10</u>	<u>\$ 51,993.50</u>		

SHERMAN COUNTY, KANSAS
 SALES TAX FOR ROAD PROJECT FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Sales Tax Receipts	\$ 1,231,593.82	\$ 1,308,728.33	\$ 1,100,000.00	\$ 208,728.33
Interest on Idle Funds	<u>7,386.73</u>	<u>1,548.11</u>	<u>7,000.00</u>	<u>(5,451.89)</u>
Total Cash Receipts	<u>1,238,980.55</u>	<u>1,310,276.44</u>	<u>\$ 1,107,000.00</u>	<u>\$ 203,276.44</u>
Expenditures				
Bond Principal	490,000.00	590,000.00	520,000.00	70,000.00
Bond Interest	437,878.75	293,167.09	417,195.00	(124,027.91)
Deposit with Escrow	0.00	1,456,000.00	0.00	1,456,000.00
Early Withdrawal Penalty	<u>0.00</u>	<u>1,575.68</u>	<u>0.00</u>	<u>1,575.68</u>
Total Expenditures	<u>927,878.75</u>	<u>2,340,742.77</u>	<u>\$ 937,195.00</u>	<u>\$ 1,403,547.77</u>
Receipts Over (Under) Expenditures	311,101.80	(1,030,466.33)		
Unencumbered Cash, Beginning	<u>1,847,028.04</u>	<u>2,158,129.84</u>		
Unencumbered Cash, Ending	<u>\$ 2,158,129.84</u>	<u>\$ 1,127,663.51</u>		

SHERMAN COUNTY, KANSAS
 GO ROAD PROJECT FUND
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Actual
Cash Receipts		
Interest on Idle Funds	\$ 42.32	\$ 506.05
Reimbursements and Miscellaneous	<u>359,624.69</u>	<u>4,604.19</u>
Total Cash Receipts	<u>359,667.01</u>	<u>5,110.24</u>
Expenditures		
Construction	<u>23,463.64</u>	<u>150.00</u>
Total Expenditures	<u>23,463.64</u>	<u>150.00</u>
Receipts Over (Under) Expenditures	336,203.37	4,960.24
Unencumbered Cash, Beginning	<u>25,347.67</u>	<u>361,551.04</u>
Unencumbered Cash, Ending	<u>\$ 361,551.04</u>	<u>\$ 366,511.28</u>

SHERMAN COUNTY, KANSAS
 ROAD SEALING BOND PROJECT FUND
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Actual
Cash Receipts		
Interest on Idle Funds	\$ 135.90	\$ 132.90
Total Cash Receipts	135.90	132.90
Expenditures		
None	0.00	0.00
Total Expenditures	0.00	0.00
Receipts Over (Under) Expenditures	135.90	132.90
Unencumbered Cash, Beginning	42,584.82	42,720.72
Unencumbered Cash, Ending	\$ 42,720.72	\$ 42,853.62

SHERMAN COUNTY, KANSAS
SOLID WASTE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
In Lieu of Tax	\$ 0.00	\$ 511.00	\$ 0.00	\$ 511.00
Fees	857,354.94	850,791.35	808,870.00	41,921.35
Lease Payments	24,000.00	24,000.00	24,000.00	0.00
Reimbursements and Miscellaneous	<u>1,737.26</u>	<u>10,038.86</u>	<u>6,500.00</u>	<u>3,538.86</u>
Total Cash Receipts	<u>883,092.20</u>	<u>885,341.21</u>	<u>\$ 839,370.00</u>	<u>\$ 45,971.21</u>
Expenditures				
Personal Services	124,858.82	159,456.04	250,000.00	(90,543.96)
Contractual Services	674,679.84	579,009.45	900,000.00	(320,990.55)
Commodities	41,987.79	31,996.93	75,000.00	(43,003.07)
Capital Outlay	11,302.03	39,000.00	189,671.00	(150,671.00)
Operating Transfers:				
To Capital Improvement	<u>0.00</u>	<u>178,630.00</u>	<u>0.00</u>	<u>178,630.00</u>
Total Expenditures	<u>852,828.48</u>	<u>988,092.42</u>	<u>\$ 1,414,671.00</u>	<u>\$ (426,578.58)</u>
Receipts Over (Under) Expenditures	30,263.72	(102,751.21)		
Unencumbered Cash, Beginning	<u>772,998.98</u>	<u>803,262.70</u>		
Unencumbered Cash, Ending	<u>\$ 803,262.70</u>	<u>\$ 700,511.49</u>		

SHERMAN COUNTY, KANSAS
 LANDFILL EXCAVATION FUND
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Actual
Cash Receipts		
None	\$ 0.00	\$ 0.00
Total Cash Receipts	0.00	0.00
Expenditures		
None	0.00	0.00
Total Expenditures	0.00	0.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	275,434.00	275,434.00
Unencumbered Cash, Ending	\$ 275,434.00	\$ 275,434.00

SHERMAN COUNTY, KANSAS
 POST CLOSURE - LANDFILL FUND
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Actual
Cash Receipts		
None	\$ 0.00	\$ 0.00
Total Cash Receipts	0.00	0.00
Expenditures		
None	0.00	0.00
Total Expenditures	0.00	0.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	225,000.00	225,000.00
Unencumbered Cash, Ending	\$ 225,000.00	\$ 225,000.00

SHERMAN COUNTY, KANSAS
JAIL COMMISSARY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Fees	\$ 13,040.97	\$ 8,993.46	\$ 20,000.00	\$ (11,006.54)
Total Cash Receipts	<u>13,040.97</u>	<u>8,993.46</u>	<u>\$ 20,000.00</u>	<u>\$ (11,006.54)</u>
Expenditures				
Commodities	17,084.09	15,620.49	32,197.00	(16,576.51)
Capital Outlay	<u>1,859.00</u>	<u>2,103.60</u>	<u>0.00</u>	<u>2,103.60</u>
Total Expenditures	<u>18,943.09</u>	<u>17,724.09</u>	<u>\$ 32,197.00</u>	<u>\$ (14,472.91)</u>
Receipts Over (Under) Expenditures	(5,902.12)	(8,730.63)		
Unencumbered Cash, Beginning	<u>16,196.93</u>	<u>10,294.81</u>		
Unencumbered Cash, Ending	<u>\$ 10,294.81</u>	<u>\$ 1,564.18</u>		

SHERMAN COUNTY, KANSAS
 SHERIFF DRUG SEIZURE FUND
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Actual
Cash Receipts		
Reimbursements and Miscellaneous	\$ 6,564.94	\$ 1,625.70
Total Cash Receipts	<u>6,564.94</u>	<u>1,625.70</u>
Expenditures		
Contractual Services	146.17	1,041.38
Capital Outlay	<u>386.00</u>	<u>0.00</u>
Total Expenditures	<u>532.17</u>	<u>1,041.38</u>
Receipts Over (Under) Expenditures	6,032.77	584.32
Unencumbered Cash, Beginning	<u>9,728.65</u>	<u>15,761.42</u>
Unencumbered Cash, Ending	<u>\$ 15,761.42</u>	<u>\$ 16,345.74</u>

SHERMAN COUNTY, KANSAS
 AGENCY FUNDS
 Summary of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended December 31, 2012

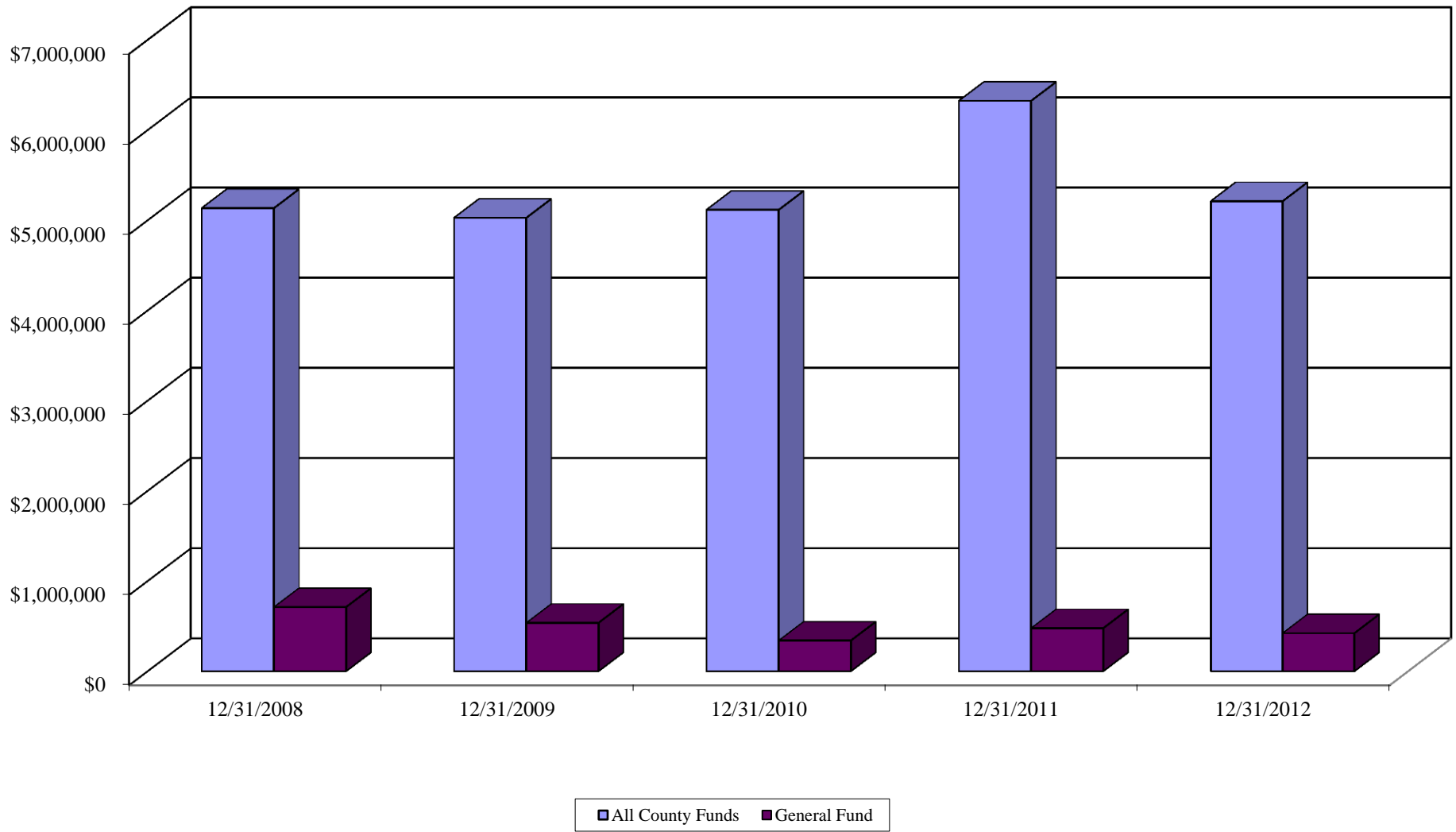
<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Distributive Funds:				
Current Tax	\$ 5,625,287.16	\$ 9,356,686.47	\$ 8,949,733.12	\$ 6,032,240.51
County Redemption	31,487.73	172,642.06	169,318.86	34,810.93
Delinquent Personal Property Tax	46.42	11,944.16	11,990.58	0.00
Recreational Vehicle Tax	2,703.65	11,434.08	11,620.55	2,517.18
In Lieu of Tax	12,472.71	12,389.50	12,472.71	12,389.50
Advance Tax	1,081.47	(558.25)	523.22	0.00
Local Alcoholic Liquor Tax	0.00	17,754.18	17,754.18	0.00
Local Retailers Sales Tax	0.00	653,404.06	653,404.06	0.00
Motor Vehicle Tax	200,973.08	927,343.53	900,534.58	227,782.03
Rental Vehicle Tax	597.66	720.97	1,031.22	287.41
Severance Tax	0.00	4,359.32	3,707.18	652.14
Special City and County Tax	0.00	301,448.79	301,448.79	0.00
Partial Payments	7,797.78	40,136.57	46,348.37	1,585.98
Total Distributive Funds	<u>5,882,447.66</u>	<u>11,509,705.44</u>	<u>11,079,887.42</u>	<u>6,312,265.68</u>
Subdivision and Trust Funds:				
School Districts	959.83	2,727,581.04	2,727,533.25	1,007.62
Townships	141.01	3,359.89	3,285.34	215.56
Cities	0.00	1,444,856.22	1,444,856.22	0.00
Regional Library	0.00	48,439.50	48,439.50	0.00
Fire Districts	72,798.36	300,296.51	236,146.11	136,948.76
Heritage Trust	973.47	3,792.91	4,450.48	315.90
Drivers License	337.00	20,808.00	21,145.00	0.00
Motor Vehicle Licenses	402.00	495,266.84	491,062.77	4,606.07
Sales and Compensating Tax	9,307.38	359,262.75	342,985.31	25,584.82
Candidate Report Fees	0.00	385.00	385.00	0.00
Watersheds	0.00	141,932.82	141,932.82	0.00
Neighborhood Revitalization	0.00	206,400.21	206,400.21	0.00
Sunflower Extension District No. 6	0.00	156,587.63	156,587.63	0.00
Oil & Gas Valuation Depl. Trust	0.00	21,593.74	0.00	21,593.74
Total Subdivision and Trust Funds	<u>84,919.05</u>	<u>5,930,563.06</u>	<u>5,825,209.64</u>	<u>190,272.47</u>

SHERMAN COUNTY, KANSAS
 AGENCY FUNDS
 Summary of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended December 31, 2012

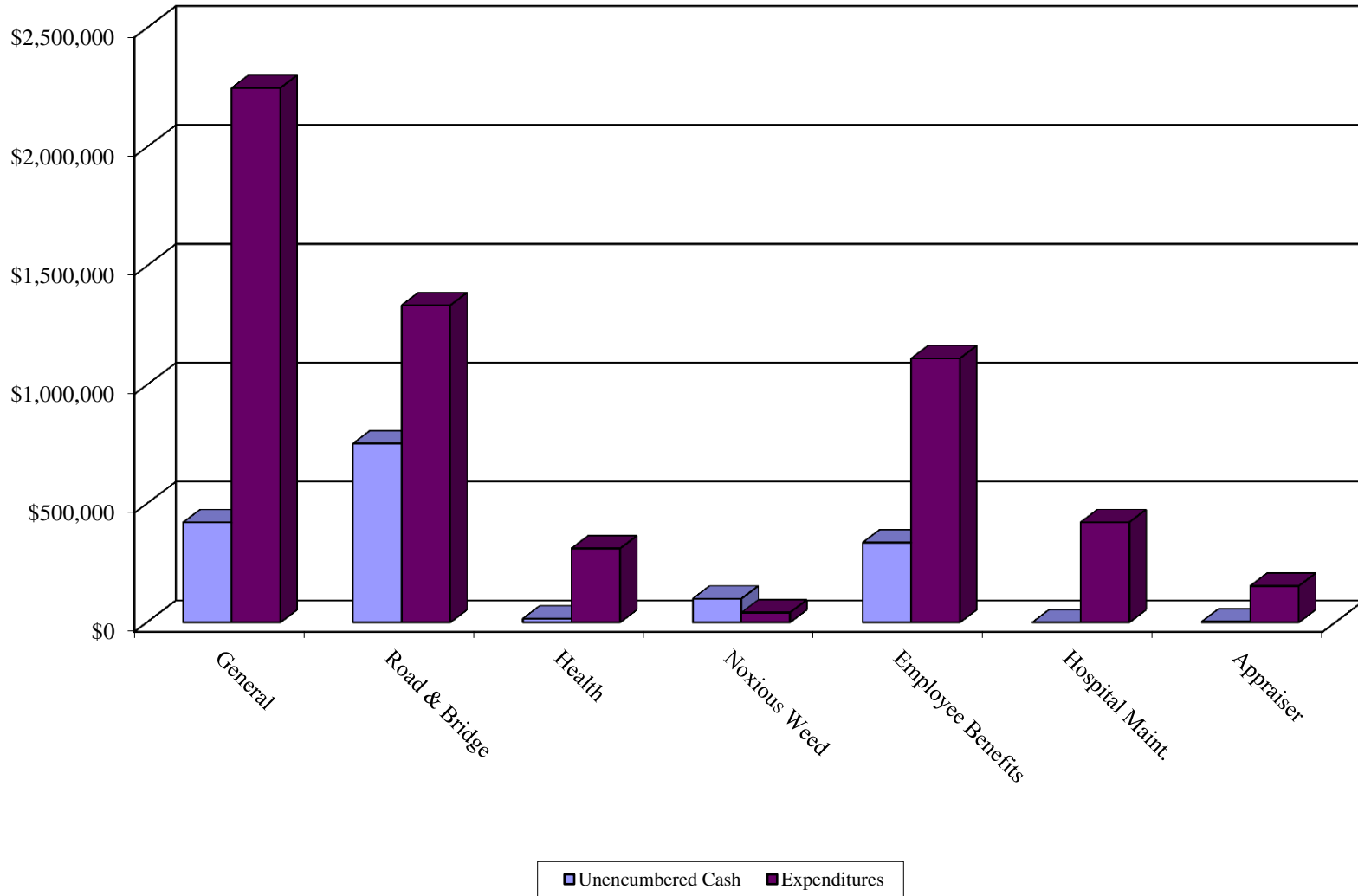
<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
State Funds:				
State Educational Building	0.00	72,274.16	72,274.16	0.00
State Institutional Building	0.00	36,130.36	36,130.36	0.00
State Correctional Institution	<u>0.00</u>	<u>6.74</u>	<u>6.74</u>	<u>0.00</u>
Total State Funds	<u>0.00</u>	<u>108,411.26</u>	<u>108,411.26</u>	<u>0.00</u>
Other Agency Funds:				
Court Trustee	281,678.73	156,478.98	167,766.88	270,390.83
Clerk of the District Court	36,126.50	591,094.98	610,499.58	16,721.90
Law Library	<u>43,407.47</u>	<u>13,834.32</u>	<u>17,356.92</u>	<u>39,884.87</u>
Total Other Agency Funds	<u>361,212.70</u>	<u>761,408.28</u>	<u>795,623.38</u>	<u>326,997.60</u>
Total Agency Funds	<u><u>\$ 6,328,579.41</u></u>	<u><u>\$ 18,310,088.04</u></u>	<u><u>\$ 17,809,131.70</u></u>	<u><u>\$ 6,829,535.75</u></u>

ADDITIONAL INFORMATION

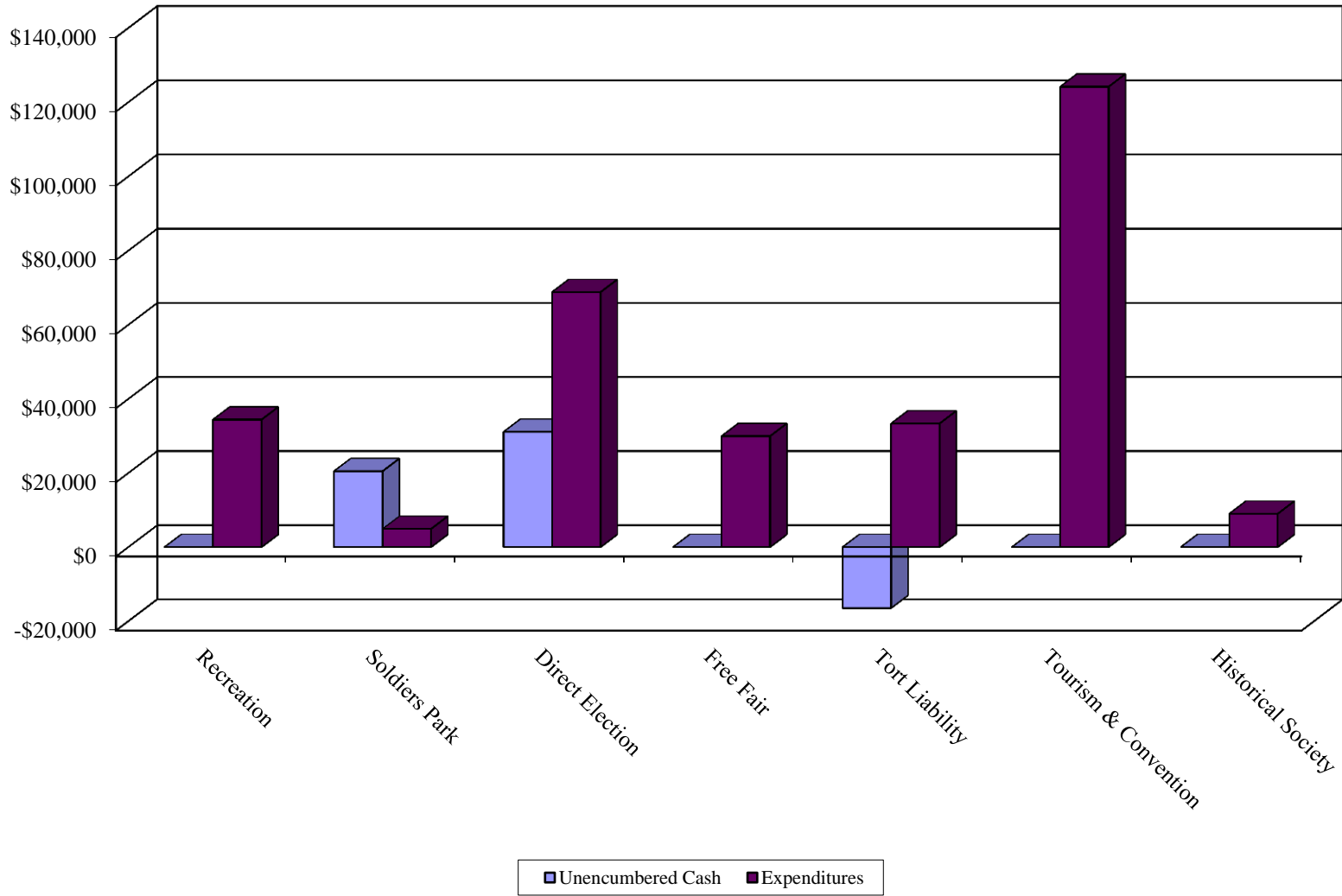
Sherman County, Kansas Unencumbered Cash Balances

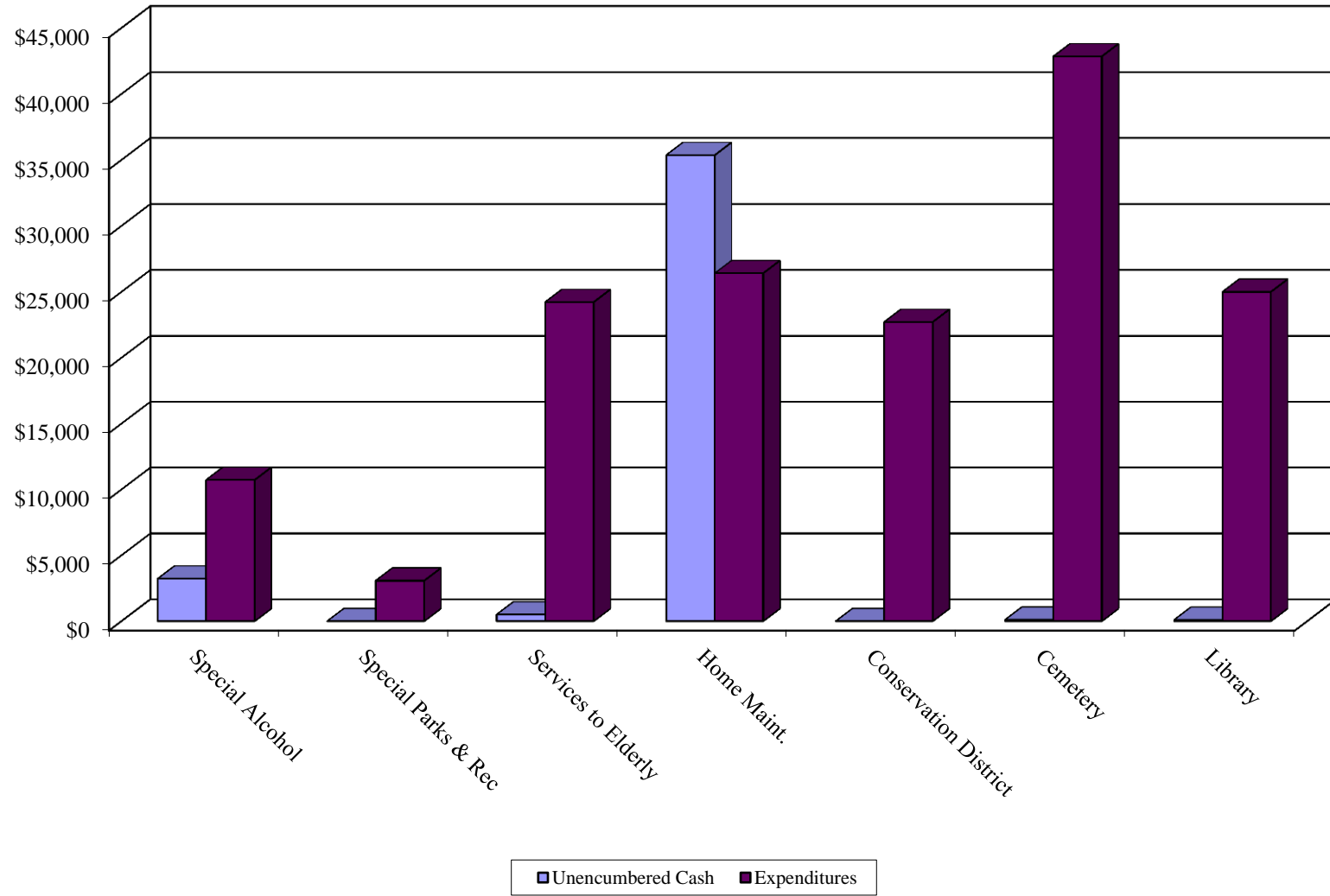


Sherman County, Kansas
Unencumbered Cash vs. Expenditures
December 31, 2012
Selected Fund

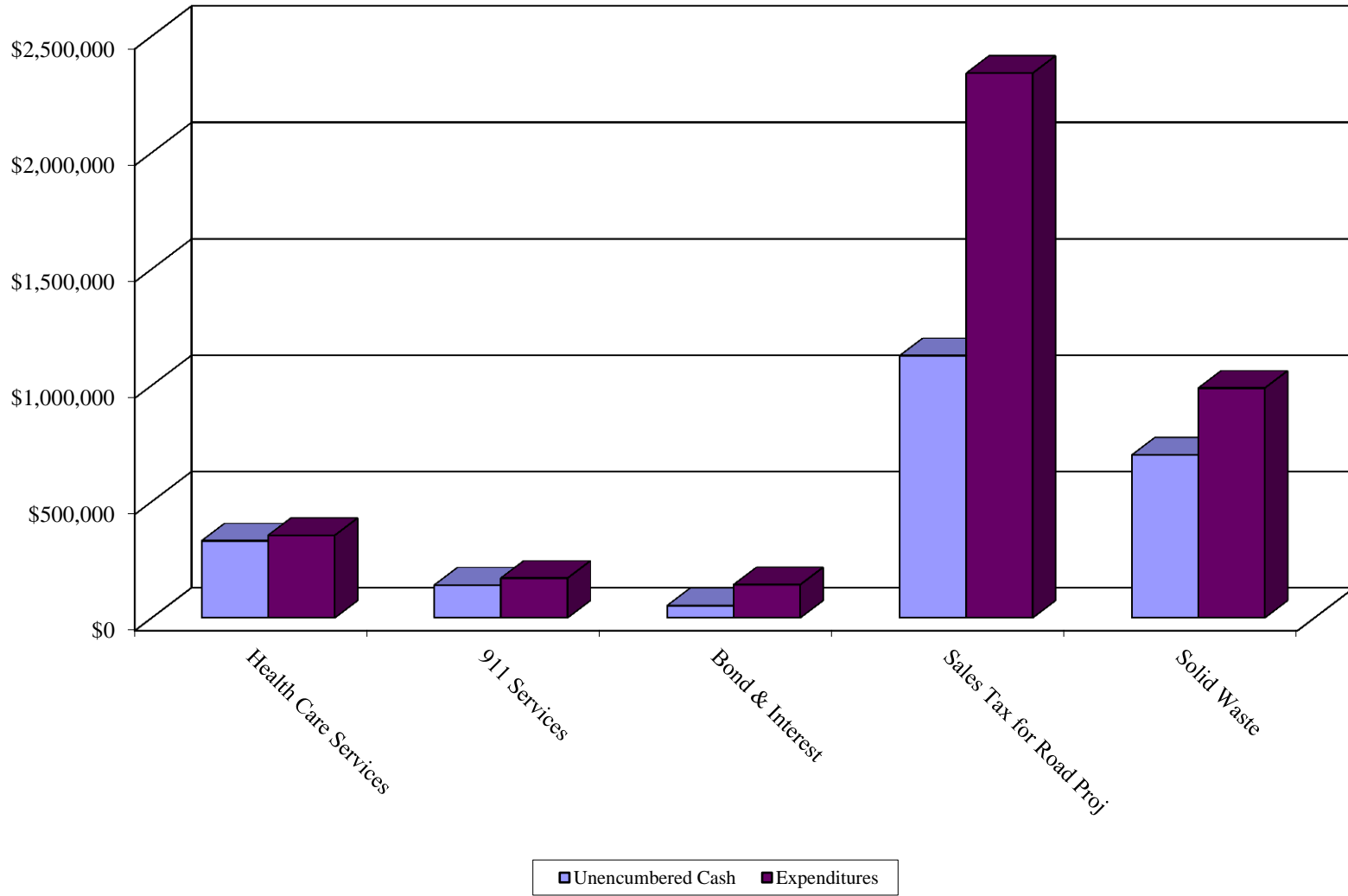


**Sherman County, Kansas
Unencumbered Cash vs. Expenditures
December 31, 2012
Selected Fund**

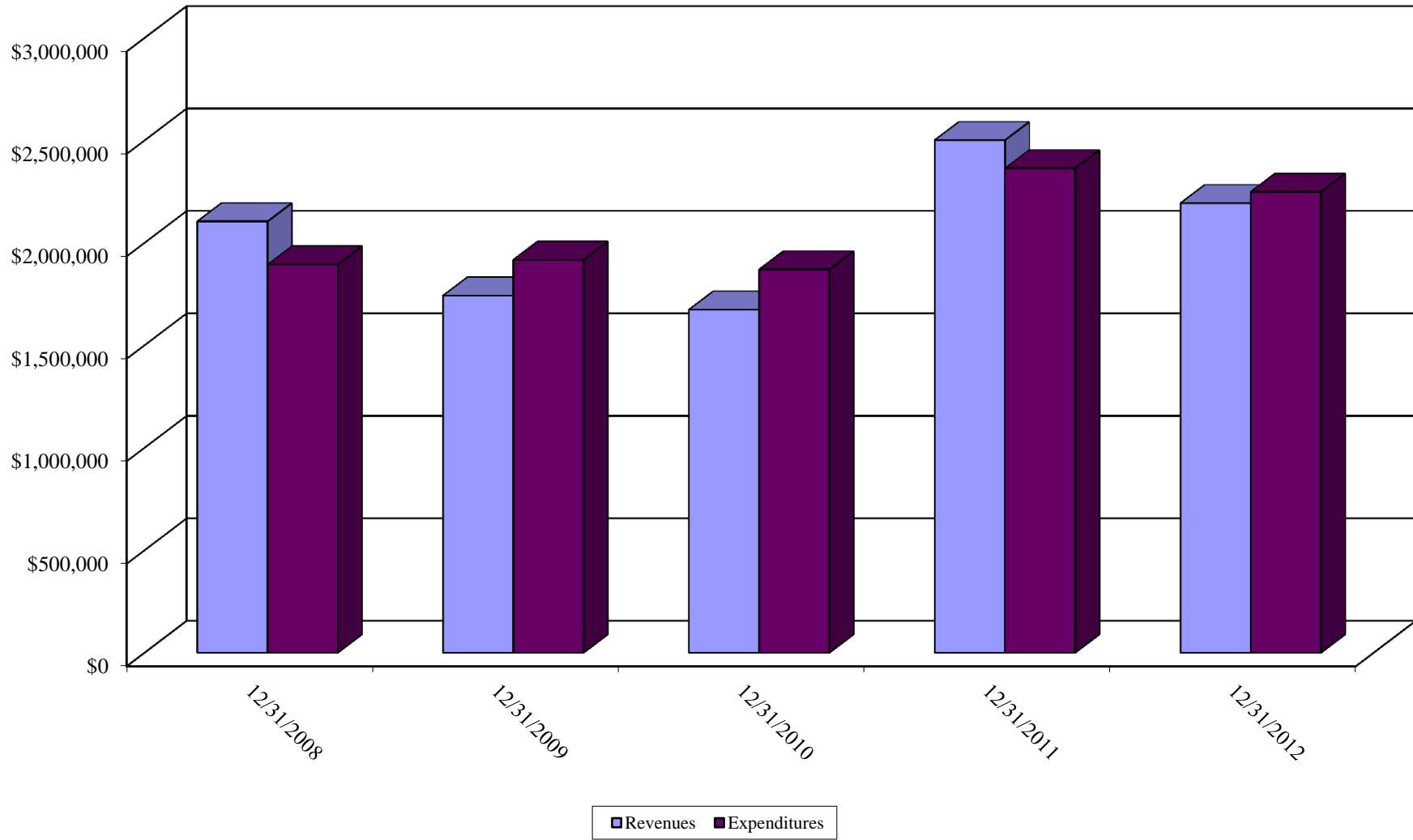




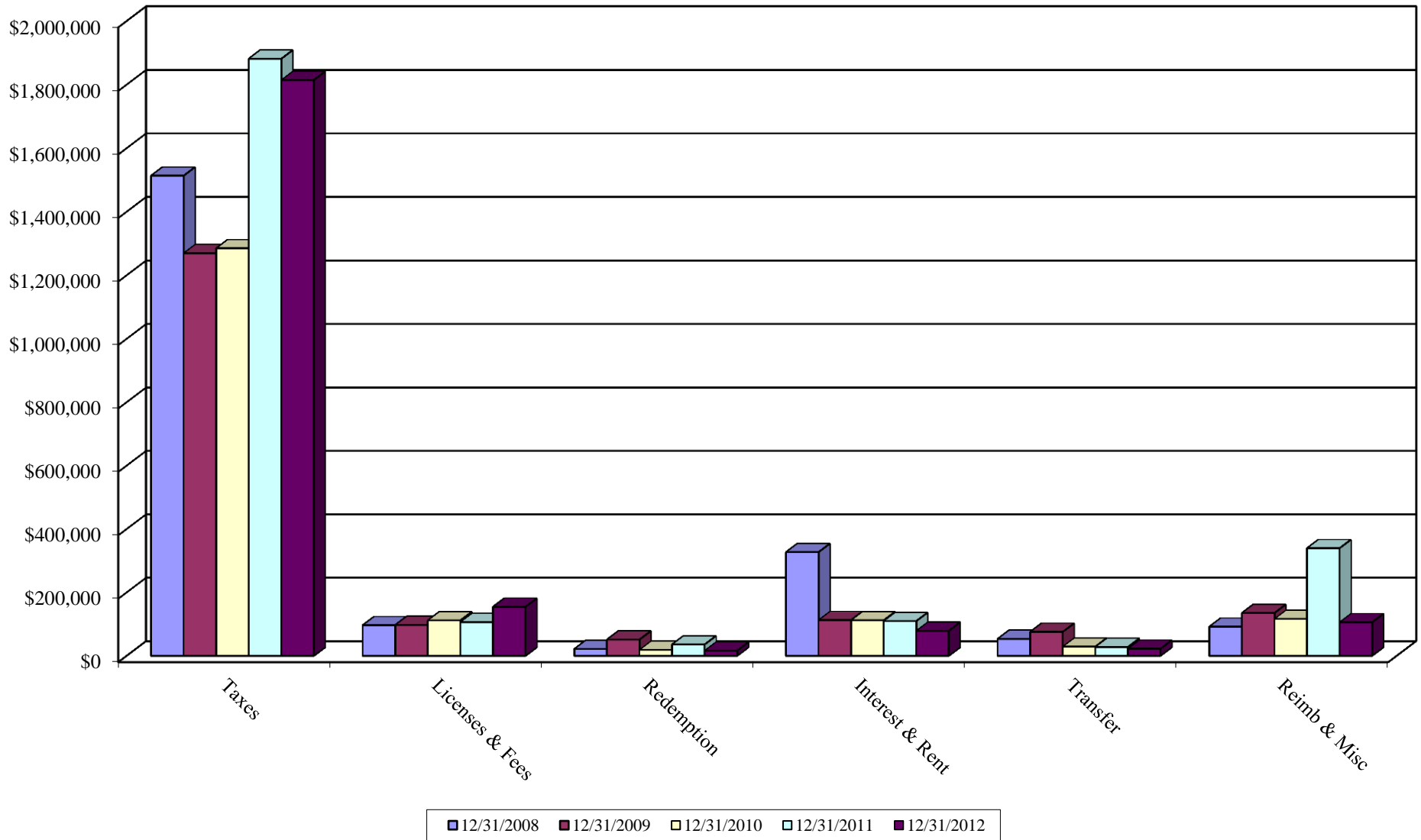
Sherman County, Kansas
Unencumbered Cash vs. Expenditures
December 31, 2012
Selected Fund



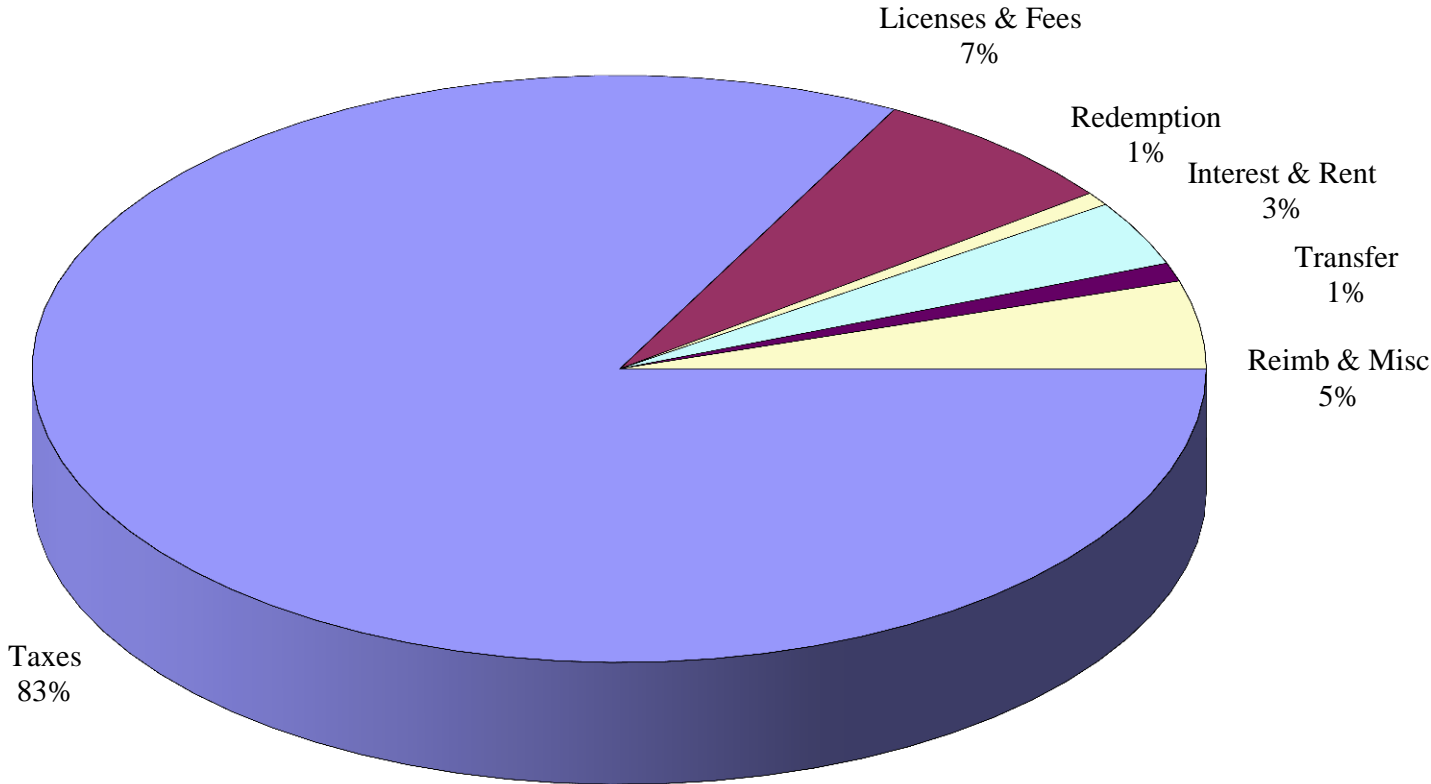
**Sherman County, Kansas
General Fund
Revenues vs. Expenditures**



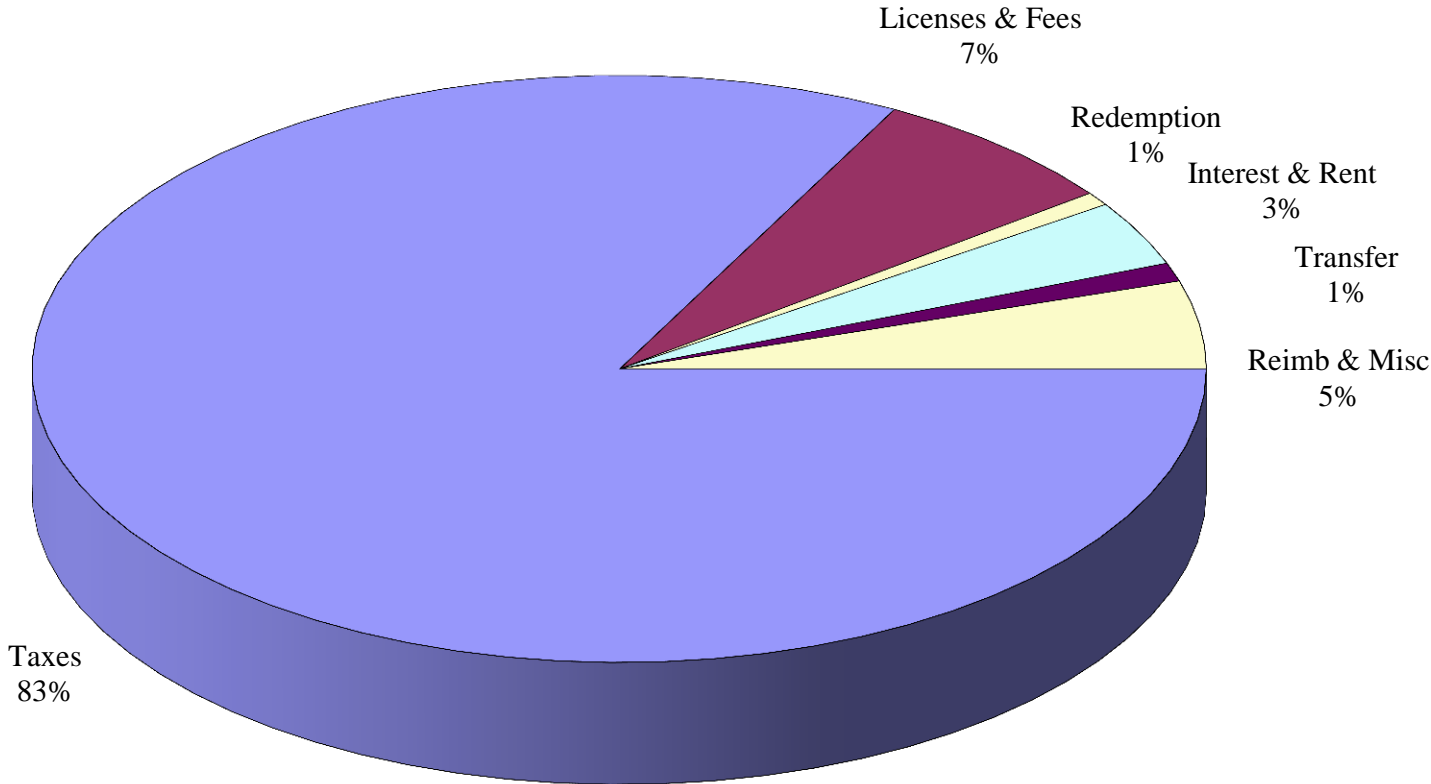
Sherman County, Kansas General Fund Revenues



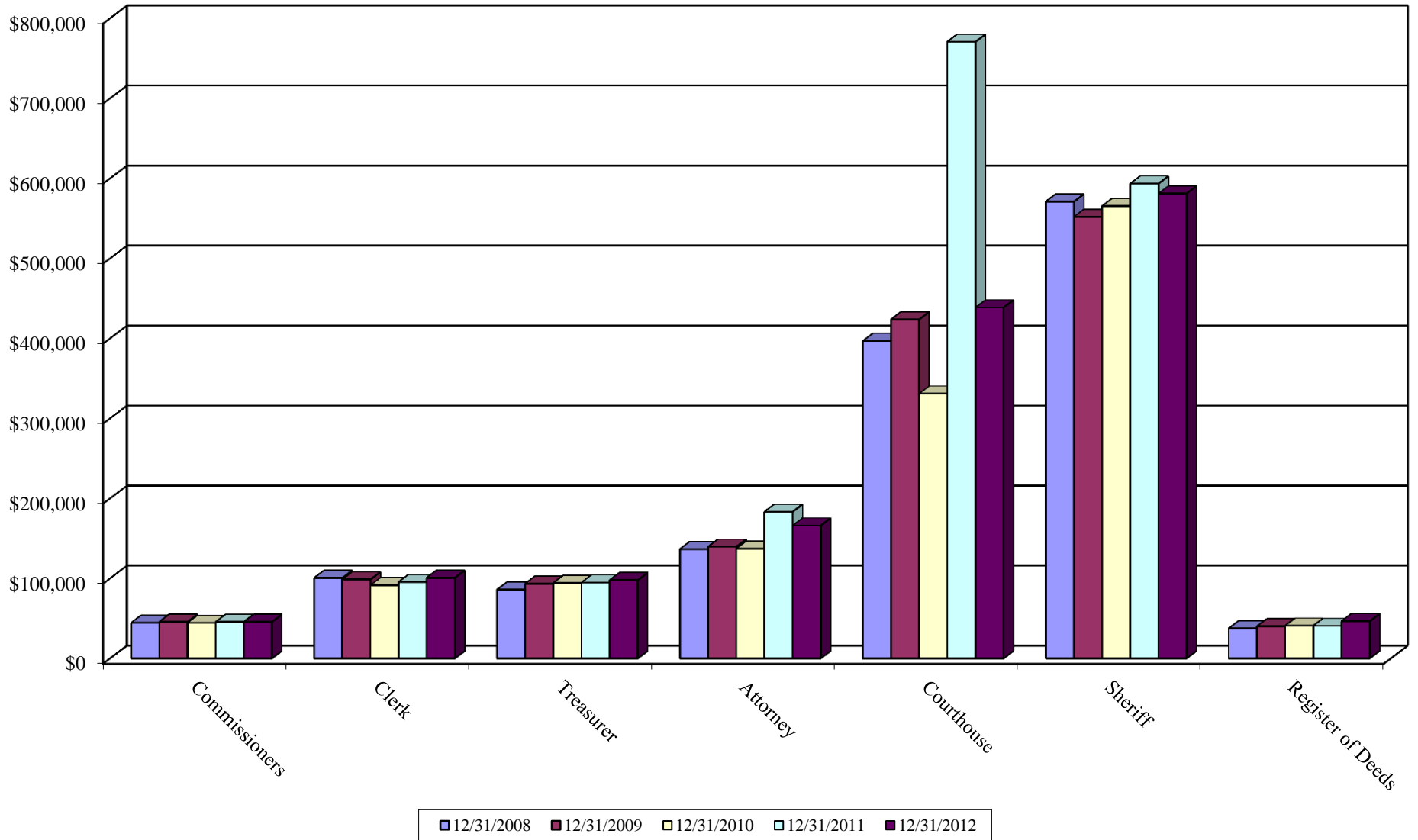
**Sherman County, Kansas
General Fund Revenues
December 31, 2011**



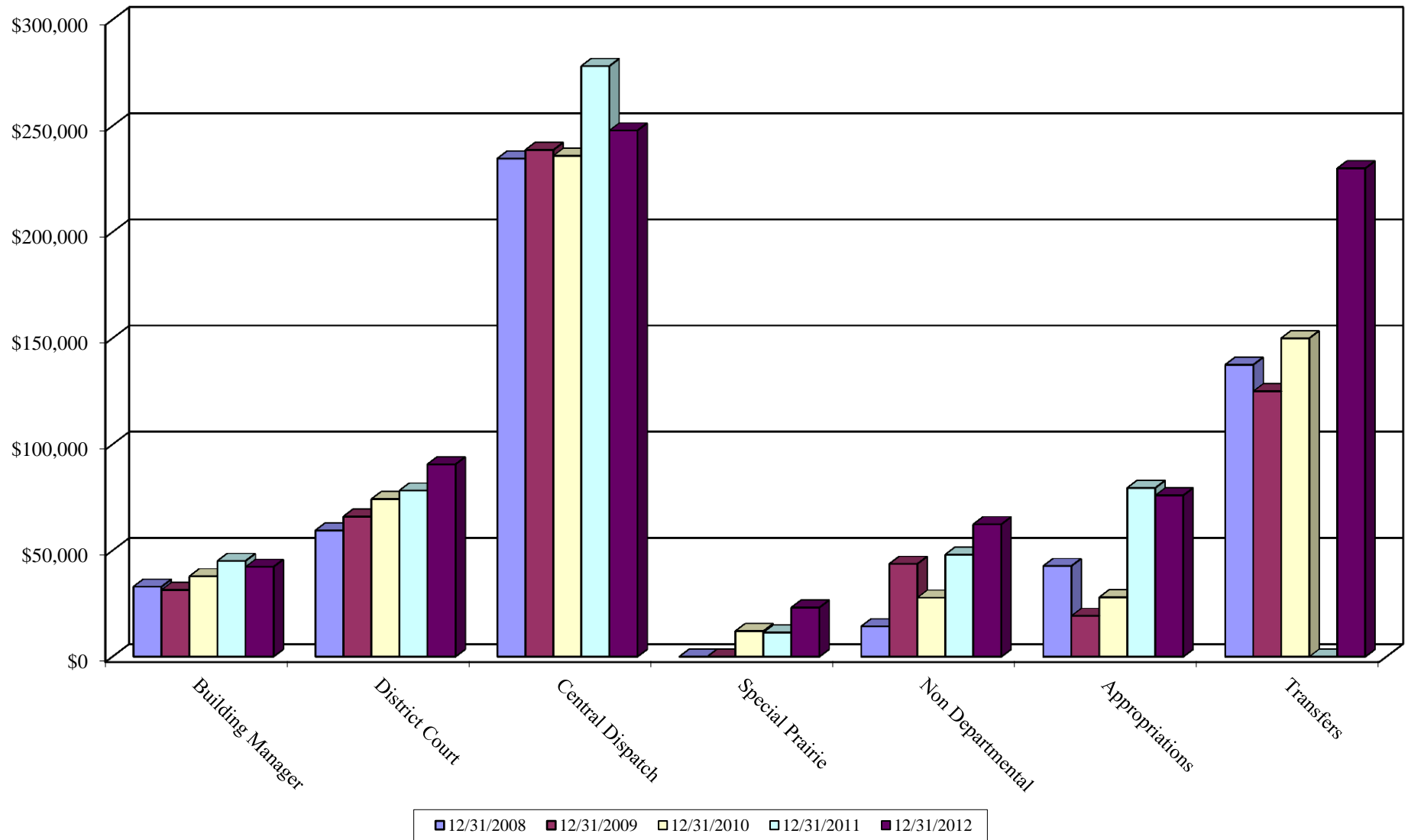
**Sherman County, Kansas
General Fund Revenues
December 31, 2012**



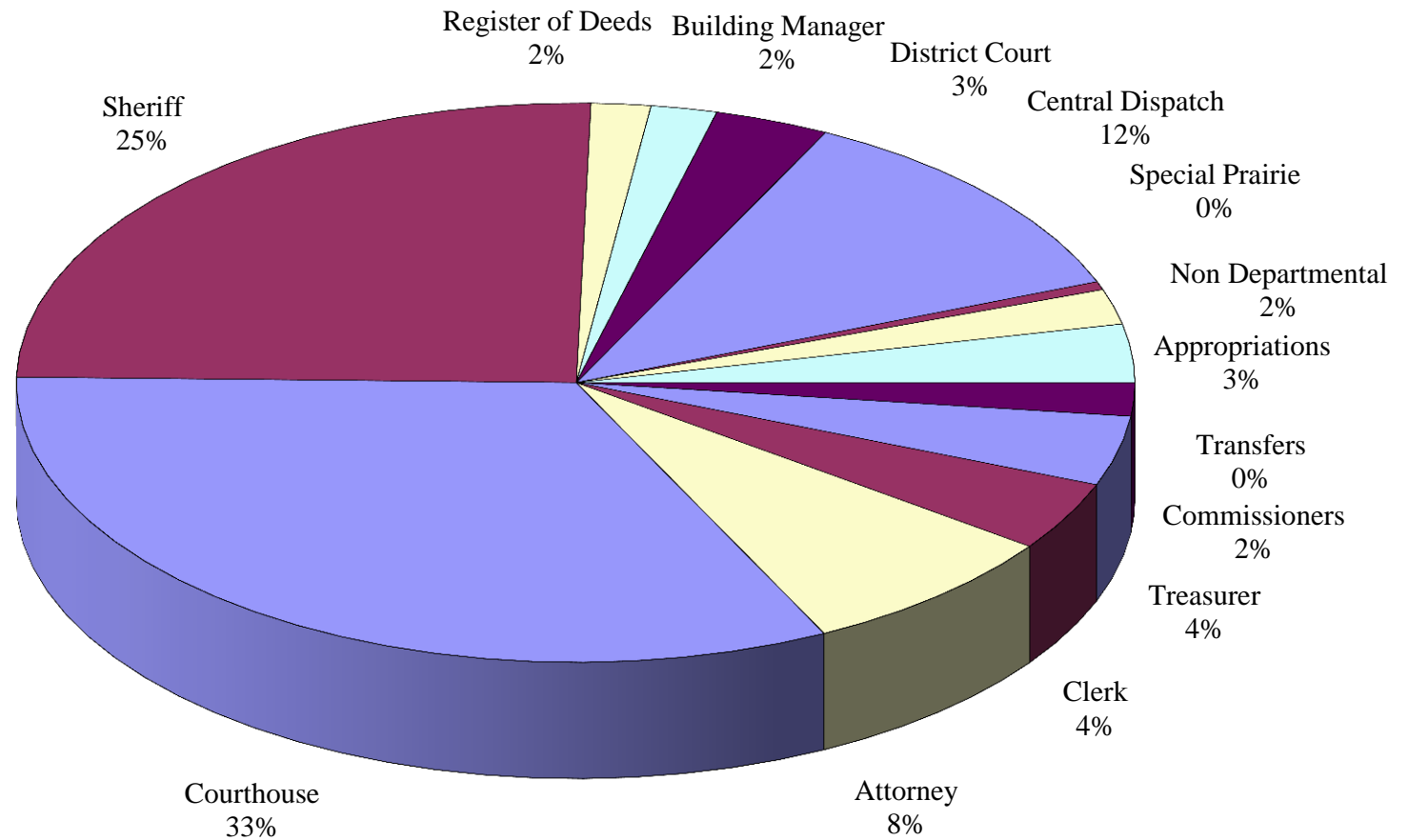
Sherman County, Kansas General Fund Expenditures



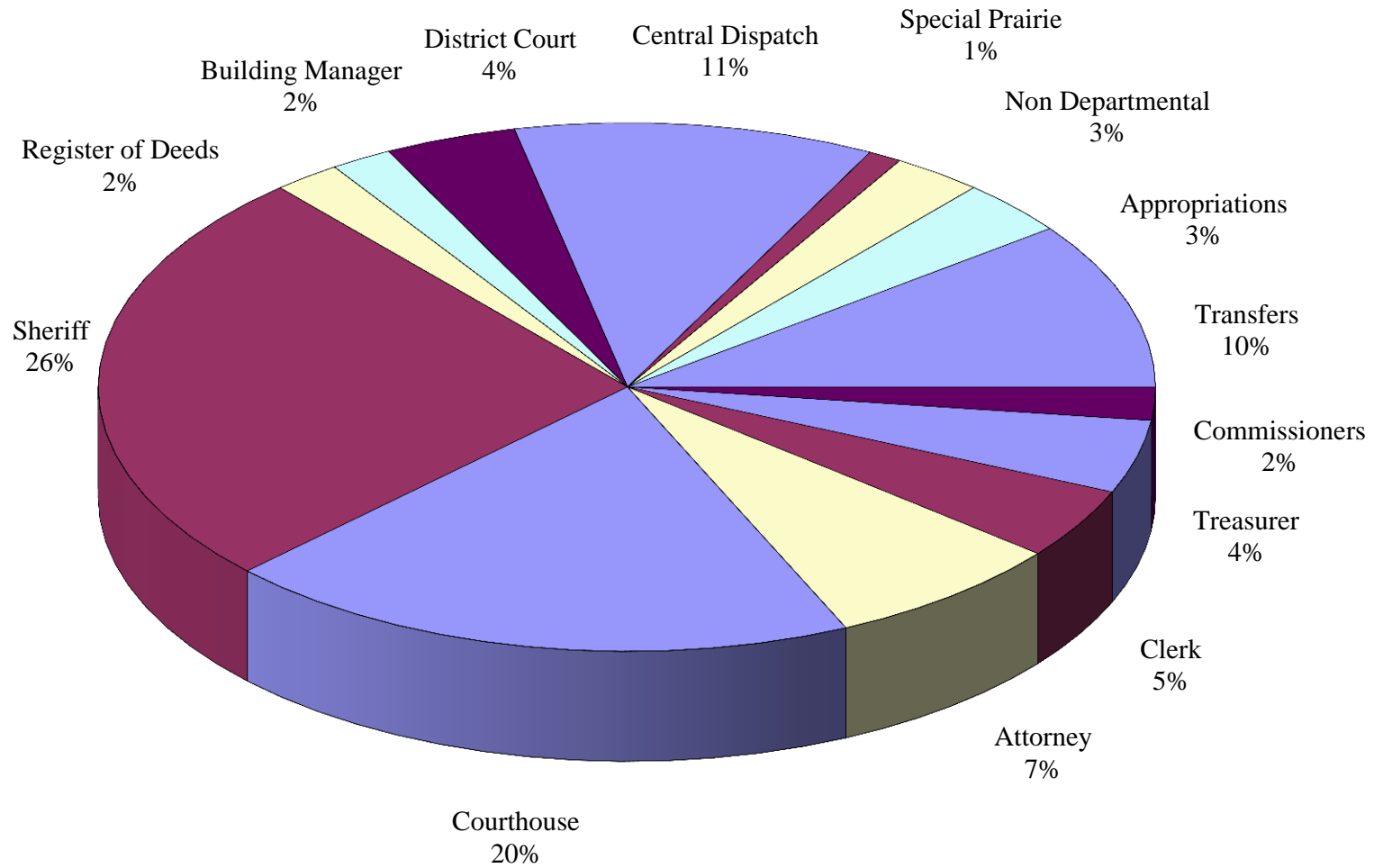
Sherman County, Kansas General Fund Expenditures



**Sherman County, Kansas
General Fund Expenditures
December 31, 2011**



**Sherman County, Kansas
General Fund Expenditures
December 31, 2012**



Sherman County, Kansas **Expenditures** **Selected Funds**

